BENGAL SECRETARIAT LIBRARY

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1884-85.

(New Classification.)

CALCUTTA:
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1886.

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GENERAL ACCOUNTS.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

[£1 is recorded for every 10 rupees, in respect of the

RECEIPTS.		For details, *vide* page No.	£
Revenue—			
Principal Heads of Revenue—	£		
Land Revenue	21,832,211		
Opium	8,816,469		
Salt	6,507,236		
Stamps	3,606,622		
Excise	4,011,867		
Other Heads	6,306,017		
TOTAL, PRINCIPAL HEADS		23	51,080,422
Interest		45	711,011
Post Office, Telegraph, and Mint		53	1,797,846
Receipts by Civil Departments		65	1,373,144
Miscellaneous		87	723,885
Railways		105	11,898,131
Irrigation		115	1,675,975
Buildings and Roads		137	615,097
Receipts by Military Departments		155	815,170
TOTAL REVENUE			70,690,681
Debt, Deposits, and Advances—			
Permanent Debt (net Incurred)		193	(*a*) 1,193,924
Unfunded Debt (net Incurred)		193	958,409
Deposits and Advances (net)		193	1,129,146
Loans to Municipalities, Native States, &c., (net Recoveries)		193	24,051
Secretary of State's Bills drawn		218	13,758,909
TOTAL RECEIPTS			87,755,120
	£		
Balance on April 1st—India	13,199,926		
England	4,113,221	219	17,313,147
GRAND TOTAL £			105,068,267

(*a*) The Debt incurred includes 1,314,746*l.* in respect of the purchase of the Eastern Bengal Railway and Redemption of Liabilities.

and DISBURSEMENTS of the GOVERNMENT of *India* in *India* and in *England*, 31st March 1885.

transactions *in India*, including those of "Exchange."]

DISBURSEMENTS.		For details, *vide* page No.	£
Expenditure—			
Direct Demands on the Revenues		23	9,559,055
Interest		45	4,619,443
Post Office, Telegraph, and Mint		53	2,145,249
Salaries and Expenses of Civil Departments		65	11,743,167
Miscellaneous Civil Charges		87	4,315,929
Famine Relief and Insurance		99	1,548,357
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		103	263,501
Railway Revenue Account		105	12,949,306
Irrigation		115	2,248,984
Buildings and Roads		137	5,009,277
Army Services		155	16,963,803
TOTAL		...	71,366,071
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	71,209		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	—363,013		
		171	—291,804
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			71,074,267
Expenditure not charged to Revenue—			
Capital Outlay on Railways and Irrigation Works		175	4,226,613
Capital Charge involved in Redemption of Liabilities		175	1,314,746
Debt, Deposits, and Advances—			
Capital of Railway Companies (net Payments)		193	391,958
Remittances (net)		193	349,441
Secretary of State's Bills paid		218	12,921,332
TOTAL DISBURSEMENTS			90,278,357
	£		
Balance on March 31st—India	12,540,532		
England	2,249,378		
		219	14,789,910
GRAND TOTAL £			105,068,267

	£
Revenue	70,690,681
Expenditure chargeable thereon	71,074,267
Deficit	383,586

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[£1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	No. of Account.	No of Page.	India, (a) General.	Central Provinces.	British Burmah.	Assam.	No. of Item.
Principal Heads of Revenue:			£	£	£	£	
Land Revenue	13A	27	98,109	606,309	1,141,231	404,943	1
Opium	14A	30	190	21,504	30,327	42,985	2
Salt	15A	31	1,600,672	..	26,442	...	3
Stamps	16	34	39,543	136,988	97,981	77,256	4
Excise	17	35	56,970	249,293	224,170	221,039	5
Provincial Rates	18	36	7,385	64,822	84,046	42,650	6
Customs	19A	37	...	...	436,551	...	7
Assessed Taxes	20	39	26	23,907	...	...	8
Forest	21	40	13,468	102,720	167,098	18,042	9
Registration	22	42	1,495	6,809	2,356	3,071	10
Tributes from Native States	23	43	224,211	13,591	...	...	11
TOTAL			2,042,069	1,225,943	2,210,202	809,986	12
Interest:	24	46	301,212	1,041	2,844	597	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	67,627	41,933	30,153	24,156	14
Telegraph	28	56	541,058	...	...	...	15
Mint	29	62	85,298	...	..	...	16
TOTAL			693,983	41,933	30,153	24,156	17
Receipts by Civil Departments:							
Law and Justice	31A	69	33,746	42,636	39,526	16,310	18
Police	32	73	4,862	25,199	4,530	10,305	19
Marine	33A	74	64,126	...	18,690	509	20
Education	34	79	1,998	10,612	5,320	3,867	21
Medical	36A	81	302	2,260	902	138	22
Scientific and other Minor Departments	38A	84	18,563	1,692	195	8,825	23
TOTAL			123,597	82,399	69,163	39,954	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	91	100,787	687	320	135	25
Stationery and Printing	42A	93	7,405	2,137	357	347	26
Exchange	43	95	12,383	..	..	...	27
Miscellaneous	44	96	44,928	9,043	12,176	4,383	28
TOTAL			165,503	11,867	12,853	4,865	29
Railways:							
State Railways (gross Earnings)	51	106	5,655,244	204,061	216,640	383	30
Guaranteed Companies (net Traffic Receipts)	51	106	3,478,300	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	56	112	...	..	...	...	32
TOTAL			9,133,544	204,061	216,640	383	33
Irrigation:							
Major Works: Direct Receipts	58	116	...	...	...	...	34
" " Portion of Land Revenue due to Irrigation	13	27	...	...	...	...	35
Minor Works and Navigation	61	122	984	...	3,283	...	36
TOTAL			984	...	3,283	...	37
Buildings and Roads:							
Military Works	63	138	23,355	280	850	168	38
Civil Works	63	138	31,696	14,136	13,139	13,798	39
TOTAL			55,051	14,416	13,989	13,966	40
Receipts by Military Department:							
Army: Effective	65	156	396,751	...	...	...	41
Non-Effective	65	156	20,128	...	...	...	42
TOTAL			416,879	...		...	43
Total Revenues			12,932,822	1,581,660	2,559,127	893,907	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere.

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England,

in the several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1885.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (b)	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	3,742,025	5,727,624	2,070,008	4,186,376	3,855,586	21,832,211	...	...	21,832,211
2	6,139,694	42,411	...	...	2,539,358	8,816,469	...	...	8,816,469
3	2,032,702	...	...	1,379,879	1,467,541	6,507,236	...	...	6,507,236
4	1,299,121	605,882	338,519	564,903	446,429	3,606,622	...	...	3,606,622
5	1,005,222	524,361	136,170	773,263	821,379	4,011,867	...	...	4,011,867
6	766,940	654,942	336,032	613,374	221,270	2,791,461	...	...	2,791,461
7	301,066	...	...	99,713	192,613	1,029,943	...	...	1,029,943
8	149,648	121,491	47,898	43,276	125,582	511,828	...	...	511,828
9	57,115	157,232	74,935	116,692	277,484	984,786	1,768	430	986,984
10	108,240	34,122	17,555	75,841	37,295	286,784	...	...	286,784
11	...	...	28,006	344,643	88,566	699,017	...	...	699,017
12	15,601,773	7,868,065	3,049,123	8,197,960	10,073,103	51,078,224	1,768	430	51,080,422
13	73,663	21,378	20,146	65,998	180,737	667,616	34,912	8,483	711,011
14	236,617	145,596	143,254	169,753	188,041	1,047,130	...	...	1,047,130
15	3	...	...	...	368	541,429	23,430	5,693	570,552
16	...	...	...	66	94,775	180,139	20	5	180,164
17	236,620	145,596	143,254	169,819	283,184	1,768,698	23,450	5,698	1,797,846
18	148,322	85,402	61,926	61,637	56,554	546,059	...	...	546,059
19	69,586	37,944	66,642	32,205	68,127	319,400	...	...	319,400
20	77,164	...	...	507	4,978	165,974	...	...	165,974
21	52,356	13,752	12,036	29,952	73,398	203,291	...	...	203,291
22	14,826	11,429	3,226	10,838	6,104	50,025	2,461	598	53,084
23	17,591	9,563	7,823	17,290	3,032	84,574	613	149	85,336
24	379,845	158,090	151,653	152,429	212,193	1,369,323	3,074	747	1,373,144
25	10,006	2,395	3,769	35,287	45,782	199,168	98,021	23,818	321,007
26	10,849	4,673	7,513	8,393	5,867	47,541	...	...	47,541
27	...	...	...	...	...	12,383	...	...	12,383
28	118,146	43,437	24,254	51,412	23,908	331,687	9,064	2,203	342,954
29	139,001	50,505	35,536	95,092	75,557	590,779	107,085	26,021	723,885
30	882,611	100,075	1,238,959	...	120,954	8,418,927	230	56	8,419,213
31	...	...	...	...	...	3,478,300	...	...	3,478,300
32	...	...	...	...	...	...	497	121	618
33	882,611	100,075	1,238,959	...	120,954	11,897,227	727	177	11,898,131
34	130,752	619,660	268,907	27,161	28,651	1,075,131	...	...	1,075,131
35	...	87,237	33,389	296,231	48,960	465,817	...	...	465,817
36	79,483	16,438	15,340	7,182	12,317	135,027	...	...	135,027
37	210,235	723,335	317,636	330,574	89,928	1,675,975	...	...	1,675,975
38	848	35	719	3,359	10,801	40,415	...	...	40,415
39	126,287	94,083	58,512	77,023	123,362	552,036	18,219	4,427	574,682
40	127,135	94,118	59,231	80,382	134,163	592,451	18,219	4,427	615,097
41	...	...	...	150,829	140,090	687,670	64,436	15,657	767,763
42	...	...	...	15,137	8,061	43,326	3,283	798	47,407
43	...	...	...	165,966	148,151	730,996	67,719	16,455	815,170
44	17,650,883	9,161,162	5,015,538	9,258,220	11,317,970	70,371,289	256,954	62,438	70,690,681

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Number of page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
Direct Demands on the Revenues:			£	£	£	£	
Refunds and Drawbacks (*a*)	11	25	2,240	2,939	15,592	1,442	1
Assignments and Compensations (*b*)	12	26	315,675	7,242	...	3,333	2
Charges in respect of collection, *viz:*—							
Land Revenue	13B	28	46,911	70,865	238,324	92,403	3
Opium (including cost of production)	14C	31	1,315	...	...	...	4
Salt (including cost of production)	15B	32	144,066	...	275	...	5
Stamps	16	34	—*35,357*	3,722	2,233	3,960	6
Excise	17	35	1,682	6,585	1,843	774	7
Provincial Rates	18	36	...	...	4,604	533	8
Customs	19B	38	...	...	17,005	...	9
Assessed Taxes	20	39	...	34	...	...	10
Forest	21	40	19,544	49,425	121,197	19,676	11
Registration	22	42	622	3,575	1,202	2,005	12
TOTAL			496,698	144,387	402,275	124,126	13
Interest:							
Interest on Debt* other than that charged to Railways and Irrigation Works	25	48	885,902	1,046	...	41	14
Interest on other Obligations	26	50	274,956	2,253	1,090	1,408	15
TOTAL			1,160,858	3,299	1,090	1,449	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	70,345	41,939	38,353	31,082	17
Telegraph	28	56	563,241	...	...	..	18
Mint	29	62	39,735	...	...	...	19
TOTAL			673,321	41,939	38,353	31,082	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	431,001	56,127	47,857	23,007	21
Law and Justice	31B	70	167,590	116,188	169,661	63,265	22
Police	32	73	46,133	139,381	230,478	96,790	23
Marine (including River Navigation)	33B	75	195,509	...	34,883	13,183	24
Education	34	79	17,076	59,750	43,965	29,433	25
Ecclesiastical	35	80	18,696	4,336	6,566	1,896	26
Medical	36B	81	16,515	30,706	23,086	15,411	27
Political	37	82	563,660	1,653	1,877	5,206	28
Scientific and other Minor Departments	38B	85	239,153	11,262	10,757	3,984	29
TOTAL			1,695,333	419,403	569,130	252,175	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	167,325	37,602	3,307	2,714	31
Civil Furlough and Absentee Allowances	40	90	302	...	10	...	32
Superannuation Allowances & Pensions	41B	92	115,383	14,838	17,541	5,178	33
Stationery and Printing	42B	93	—*72,059*	13,530	17,266	7,252	34
Miscellaneous	45	97	37,899	5,203	8,264	6,530	35
TOTAL			248,850	71,173	46,388	21,674	36
Famine Relief and Insurance:							
Famine Relief	46	100	...	...	...	20	37
Construction of Protective Railways	47	100	...	...	...	...	38
Construction of Protective Irrigation Works	48	101	...	...	...	...	39
Reduction of Debt	49	102	341,504	...	...	...	40
TOTAL			341,504	...	...	20	41
Carried forward			4,616,564	680,201	1,057,236	430,526	42

(*a*) *See* Note at head of Account No. 11, page 25.

* The "Interest on Debt" is distributed as follows:

	India.
Interest on Debt other than that charged to Railways and "Irrigation Works" as above	893,245
Under Railway Revenue Account	1,957,935
Under Irrigation	932,004
	3,783,184

REVENUES of *India* for the Year ended 31st March 1885.

transactions *in India* including those of "Exchange."]

Number of Items.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	†Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	67,520	15,990	10,833	27,266	57,014	200,836	...	...	200,836
2	12,819	6,517	20,766	116,131	792,959	1,275,442	...	...	1,275,442
3	340,555	811,591	297,199	790,622	674,405	3,362,875	412	100	3,363,387
4	2,959,624	...	...	...	1,593	2,962,532	3,305	803	2,966,640
5	3,948	...	...	163,155	137,793	449,237	73	18	449,328
6	46,733	14,409	12,556	16,796	19,792	84,844	45,528	11,063	141,435
7	28,867	10,652	5,835	23,243	24,136	103,617	42	10	103,669
8	23,425	638	16,153		5,307	50,660	...	..	50,660
9	49,814	...	...	16,013	54,028	136,860	...	...	136,860
10	9,390	609	120	697	2,086	12,936	...	...	12,936
11	41,132	101,932	55,776	89,545	176,346	674,573	3,881	943	679,397
12	59,348	19,727	9,673	52,884	29,429	178,465	...	...	178,465
13	3,643,175	982,065	428,911	1,296,352	1,974,888	9,492,877	53,241	12,937	9,559,055
14	853	3,019	596	758	1,030	893,245	2,609,687	634,133	4,137,065
15	20,930	7,534	5,206	81,706	83,603	478,686	2,970	722	482,378
16	21,783	10,553	5,802	82,464	84,633	1,371,931	2,612,657	634,855	4,619,443
17	368,287	147,403	130,223	124,634	173,009	1,125,275	116,798	28,381	1,270,454
18	95	...	...	...	705	564,041	180,527	43,867	788,435
19	...	...	...	.	34,448	74,183	9,797	2,380	86,360
20	368,382	147,403	130,223	124,634	208,162	1,763,499	307,122	74,628	2,145,249
21	201,330	162,317	129,850	147,084	176,336	1,374,909	234,930	57,086	1,666,925
22	940,918	525,649	327,922	474,778	518,660	3,304,631	1,084	263	3,305,978
23	482,853	625,316	336,583	385,427	489,764	2,832,725	...	...	2,832,725
24	84,715	...	...	2,729	8,718	339,737	154,656	37,580	531,973
25	340,041	173,820	119,100	189,775	265,479	1,238,439	280	68	1,238,787
26	21,404	24,390	21,221	34,186	33,079	165,774	512	125	166,411
27	145,877	109,745	81,825	166,916	143,846	733,927	7,880	1,915	743,722
28	4,063	13,088	76,330	21,188	72,202	759,267	31,988	7,773	799,028
29	43,070	32,045	21,371	37,702	38,614	437,958	15,817	3,843	457,618
30	2,264,271	1,666,370	1,114,202	1,459,785	1,746,698	11,187,367	447,147	108,653	11,743,167
31	101,774	88,822	43,860	103,381	86,674	635,459	28,874	7,016	671,349
32	3,358	..	...	9,061	2,121	14,852	198,275	48,179	261,306
33	119,951	125,580	58,880	194,210	130,961	782,522	1,418,741	344,743	2,546,006
34	174,603	58,616	41,263	86,762	56,591	383,824	129,608	31,494	544,926
35	50,242	22,237	11,603	78,657	32,036	252,671	31,916	7,755	292,342
36	449,928	295,255	155,606	472,071	308,383	2,069,328	1,807,414	439,187	4,315,929
37	1,484	...	...	5,711	135	7,350	...	...	7,350
38	...	204,179	294,436	447,842	...	946,457	...	...	946,457
39	40,000	82,982	31,418	22,062	76,584	253,046	...	...	253,046
40	...	...	...	...	...	341,504	...	..	341,504
41	41,484	287,161	325,854	475,615	76,719	1,548,357	...	...	1,548,357
42	6,789,023	3,388,807	2,160,598	3,910,921	4,399,483	27,433,359	5,227,581	1,270,260	33,931,200

(*b*) *See* Note at head of Account No. 12, page 26. † *See* foot note (*b*) to Account No. 2.

for further details, See page 49.

England	Exchange.	Total.
2,609,687	634,133	4,137,065
353,326	85,855	2,397,116
...	...	932,004
2,963,013	719,988	7,466,185

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
			£	£	£	£	
Brought forward from page 6 .			4,616,564	680,201	1,057,236	430,526	1
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance).	50	104	85,171	...	...	48,848	2
Railway Revenue Account—							
State Railways: Working Expenses .	51	106	2,578,361	128,082	134,924	725	3
Interest on Debt .	25	49	1,616,959	37,151	99,171	...	4
Annuities in purchase of Railways.	52A & B	110	...	...	...	...	5
Interest on Capital deposited by Companies	53	110	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision .	52	108	445,630	42	...	...	7
Interest . .	52	108	29,651	...	...	...	8
Subsidized Companies: Land, &c. . .	56A	112	...	...	...	5,802	9
Advances of Interest.	56A	112	...	...	...	...	10
Miscellaneous Railway Expenditure .	57	113	24,719	657	2,334	21,729	11
TOTAL .			4,695,320	165,932	236,429	28,256	12
Irrigation—							
Major Works: Working Expenses .	59	117	...	...	...	...	13
Interest on Debt .	25	49	461,452	...	...	...	14
Minor Works and Navigation . .	62	127	3,873	...	68,688	...	15
TOTAL .			465,325	...	68,688	...	16
Buildings and Roads—							
Military Works	64	141	609,398	13,866	46,779	23,005	17
Civil Works	64	141	269,642	172,602	251,380	158,407	18
TOTAL .			879,040	186,468	298,159	181,412	19
Army Services—							
Army: Effective	65	157	6,500,930	...	...	...	20
" Non-Effective	65	157	383,360	...	...	...	21
TOTAL .			6,884,290	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.			17,625,710	1,032,601	1,660,512	689,042	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	69	174	...	34,201	...	...	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances.	69	174	451	...	97,369	35,259	25
Total Expenditure charged against Revenue.			17,625,259	1,066,802	1,563,143	653,783	26
Expenditure not charged to Revenue—							
Capital Outlay on Railways and Irrigation Works							
State Railways	70	176	—252,855	36,421	269,908	...	27
Irrigation Works	70	176	...	...	...	...	28
TOTAL .			—252,855	36,421	269,908	...	29
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	73	183	...	...	...	...	30

REVENUES of *India* for the Year ended 31st March 1885—*continued.*

transactions *in India* including those of "Exchange."]

Number of Item	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay, including Sindh.	TOTAL, INDIA.	England	Exchange.*	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	6,789,023	3,388,807	2,160,598	3,910,921	4,399,483	27,433,359	5,227,581	1,270,260	33,931,200
2	3,310	38,518	80,793	6,861	...	263,501	...	...	263,501
3	502,633	74,212	693,493	...	100,466	4,212,896	...	...	4,212,896
4	171,526	15,062	18,066	...	...	1,957,935	353,326	85,855	2,397,116
5	...	...	...	...	...	...	1,220,582	296,592	1,517,174
6	...	...	...	...	118,170	118,170	...	...	118,170
7	—1,554	15,174	6,904	10,110	16,646	492,952	...	...	492,952
8	...	...	...	...	...	29,651	3,217,240	781,763	4,028,654
9	17,468	16,281	...	..	...	39,551	...	...	39,551
10	...	...	...	...	...	..	36,395	8,844	45,239
11	39,857	448	1,486	—37	6,361	97,554	...	...	97,554
12	729,930	121,177	719,949	10,073	241,643	6,948,709	4,827,543	1,173,054	12,949,306
13	117,975	220,492	105,488	99,900	27,925	571,780	...	...	571,780
14	221,263	249,289	...	...	...	932,004	...	...	932,004
15	151,025	24,310	54,749	286,928	155,546	745,119	65	16	745,200
16	490,263	494,091	160,237	386,828	183,471	2,248,903	65	16	2,248,984
17	15,346	4,697	25,139	61,175	143,939	943,344	5,071	1,232	949,647
18	785,312	589,814	397,241	698,538	654,284	3,977,220	66,300	16,110	4,059,630
19	800,658	594,511	422,380	759,713	798,223	4,920,564	71,371	17,342	5,009,277
20	...	...	...	2,360,946	2,339,936	11,201,832	1,614,138	392,222	13,208,192
21	...	...	...	290,815	147,622	821,797	2,360,284	573,530	3,755,611
22	...	...	...	2,651,761	2,487,578	12,023,629	3,974,422	965,752	16,963,803
23	8,813,184	4,637,104	3,543,957	7,726,157	8,110,398	53,838,665	14,100,982	3,426,424	71,366,071
24	37,008	...	...	...	...	71,209	...	...	71,209
25	...	65,710	24,464	123,531	16,229	363,013	...	...	363,013
26	8,850,192	4,571,394	3,519,493	7,602,626	8,094,169	53,546,861	14,100,982	3,426,424	71,074,267
27	779,085	391,870	866,808	88,659	6,677	2,186,573	1,077,705	261,874	3,526,152
28	115,542	109,208	231,509	160,014	78,647	694,920	4,458	1,083	700,461
29	894,627	501,078	1,098,317	248,673	85,324	2,881,493	1,082,163	262,957	4,226,613
30	...	...	..	..	...	...	1,314,746	...	1,314,746

* *See* foot note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND for the Year ended 31st March 1885.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues—			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	243	169	412
Opium	3,305	...	3,305
Salt	73	...	73
Stamps	45,528	...	45,528
Excise	42	...	42
Provincial Rates	..	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	3,881	3,881
Registration	...	...	...
TOTAL	49,191	4,050	53,241
Interest—			
Interest on Debt other than that charged to Railways and Irrigation Works	...	2,609,687	2,609,687
Interest on other Obligations	...	2,970	2,970
TOTAL	...	2,612,657	2,612,657
Post Office, Telegraph, and Mint—			
Post Office	44,628	72,170	116,798
Telegraph	132,782	47,745	180,527
Mint	9,698	99	9,797
TOTAL	187,108	120,014	307,122
Salaries and Expenses of Civil Departments—			
General Administration	4,413	230,517	234,930
Law and Justice	134	950	1,084
Police		...	...
Marine (including River Navigation)	57,575	97,081	154,656
Education	...	280	280
Ecclesiastical	..	512	512
Medical	...	7,880	7,880
Political	1,181	30,807	31,988
Scientific and other Minor Departments	8,492	7,325	15,817
TOTAL	71,795	375,352	447,147
Miscellaneous Civil Charges—			
Territorial and Political Pensions	...	28,874	28,874
Civil furlough and Absentee Allowances		198,275	198,275
Superannuation Allowances and Pensions	...	1,418,741	1,418,741
Stationery and Printing	125,830	3,778	129,608
Miscellaneous	...	31,916	31,916
TOTAL	125,830	1,681,584	1,807,414
Carried forward	433,924	4,793,657	5,227,581

No. 4.—Statement showing the details of Expenditure in England for the Year ended 31st March 1885—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	433,924	4,793,657	5,227,581
Famine Relief and Insurance—			
Famine Relief	...	...	...
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	...	...	...
Reduction of Debt	...	...	...
TOTAL	...	...	...
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account—			
State Railways: Working Expenses	...	...	
Interest on Debt	...	353,326	353,326
Annuities in purchase of Railways	...	1,220,582	1,220,582
Interest on Capital deposited by Companies	...	...	...
Guaranteed Companies. Surplus Profits, Land and Supervision	...	...	...
Interest	...	3,217,240	3,217,240
Subsidized Companies: Land, &c.	...	...	...
Advances of Interest	...	36,395	36,395
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	4,827,543	4,827,543
Irrigation—			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	65	...	65
TOTAL	65	...	65
Buildings and Roads—			
Military Works	5,071	...	5,071
Civil Works	1,017	65,283	66,300
TOTAL	6,088	65,283	71,371
Army Services—			
Army Effective	462,378	1,151,760	1,614,138
,, Non-Effective	...	2,360,284	2,360,284
TOTAL	462,378	3,512,044	3,974,422
Total Expenditure charged against Revenue	902,455	13,198,527	14,100,982
Expenditure not charged to Revenue—			
Capital Outlay on Railways and Irrigation Works;			
State Railways	1,038,386	39,319	1,077,705
Irrigation Works	3,756	702	4,458
TOTAL	1,042,142	40,021	1,082,163
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	...	1,314,746	1,314,746

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue—				
Land Revenue	13,131,283	8,579,666	121,262	21,832,211
Opium	8,816,469	...	...	8,816,469
Salt	6,476,127	31,109	...	6,507,236
Stamps	1,823,082	1,783,540	...	3,606,622
Excise	2,031,538	1,976,290	4,039	4,011,867
Provincial Rates	860	621,672	2,168,929	2,791,461
Customs	897,348	132,595	.	1,029,943
Assessed Taxes	255,927	255,901	...	511,828
Forest	440,782	544,004	...	984,786
Registration	144,139	142,645	...	286,784
Tributes from Native States	699,017	...	...	699,017
TOTAL	34,716,572	14,067,422	2,294,230	51,078,224
Interest	635,675	14,608	17,333	667,616
Post Office, Telegraph, and Mint—				
Post Office	1,043,177	2,351	1,602	1,047,130
Telegraph	541,058	371	...	541,429
Mint	180,139	...	...	180,139
TOTAL	1,764,374	2,722	1,602	1,768,698
Receipts by Civil Departments—				
Law and Justice	33,740	512,313	6	546,059
Police	4,076	274,479	40,845	319,400
Marine	64,126	101,742	106	165,974
Education	1,466	137,281	64,544	203,291
Medical	3	35,440	14,582	50,025
Scientific and other Minor Departments	18,309	52,851	13,414	84,574
TOTAL	121,720	1,114,106	133,497	1,369,323
Miscellaneous—				
Receipts in aid of Superannuation, &c.	171,648	27,483	37	199,168
Stationery and Printing	7,759	39,782	...	47,541
Exchange	12,383	..	...	12,383
Miscellaneous	66,992	151,547	113,148	331,687
TOTAL	258,782	218,812	113,185	590,779
Railways—				
State Railways (Gross Earnings)	7,518,474	900,453	...	8,418,927
Guaranteed Companies (Net Traffic Receipts)	3,478,300	...	...	3,478,300
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...
TOTAL	10,996,774	900,453	...	11,897,227
Irrigation—				
Major Works: Direct Receipts	324,719	750,412	...	1,075,131
Portion of Land Revenue due to Irrigation	465,817	...	...	465,817
Minor Works and Navigation	26,588	105,471	2,968	135,027
TOTAL	817,124	855,883	2,968	1,675,975
Buildings and Roads—				
Military Works	40,415	...	...	40,415
Civil Works	29,422	380,193	142,421	552,036
TOTAL	69,837	380,193	142,421	592,451
Receipts by Military Departments—				
Army: Effective	687,670	...	...	687,670
Non-Effective	43,326	...	...	43,326
TOTAL	730,996	...	...	730,996
GRAND TOTAL REVENUE £	50,111,854	17,554,199	2,705,236	70,371,289

DIVISIONS, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1885.

EXPENDITURE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues—				
Refunds and Drawbacks	126,098	68,992	5,746	200,836
Assignments and Compensations	536,100	739,342	...	1,275,442
Charges in respect of Collection, *viz.*—				
Land Revenue	288,828	2,688,012	386,035	3,362,875
Opium (including cost of Production)	2,962,532	...	...	2,962,532
Salt (including cost of Production)	368,886	80,351	...	449,237
Stamps	24,744	60,100	...	84,844
Excise	51,884	50,968	765	103,617
Povincial Rates	...	4,005	46,655	50,660
Customs	...	136,860	...	136,860
Assessed Taxes	6,468	6,468	...	12,936
Forest	302,286	372,287	...	674,573
Registration	89,544	88,921	...	178,465
TOTAL	4,757,370	4,296,306	439,201	9,492,877
Interest—				
Interest on Debt other than that charged to Railways and Irrigation Works	893,245	...	...	893,245
Interest on other Obligations	474,098	...	4,588	478,686
TOTAL	1,367,343	...	4,588	1,371,931
Post Office, Telegraph, and Mint—				
Post Office	1,020,993	35,404	68,878	1,125,275
Telegraph	563,241	800	...	564,041
Mint	74,183	...	...	74,183
TOTAL	1,658,417	36,204	68,878	1,763,499
Salaries and Expenses of Civil Departments—				
General Administration	591,085	721,518	62,306	1,374,909
Law and Justice	167,482	3,137,041	108	3,304,631
Police	76,189	2,472,214	284,322	2,832,725
Marine (including River Navigation)	195,509	142,426	1,802	339,737
Education	15,842	801,202	421,395	1,238,439
Ecclesiastical	165,774	...	...	165,774
Medical	14,982	569,526	149,419	733,927
Political	758,694	449	124	759,267
Scientific and other Minor Departments	249,997	148,977	38,984	437,958
TOTAL	2,235,554	7,993,353	958,460	11,187,367
Miscellaneous Civil Charges—				
Territorial and Political Pensions	635,459	...	...	635,459
Civil Furlough and Absentee Allowances	14,852	...	...	14,852
Superannuation Allowances and Pensions	227,755	553,560	1,207	782,522
Stationery and Printing	3,797	375,699	4,328	383,824
Exchange	...	...	...	...
Miscellaneous	59,390	119,977	73,304	252,671
TOTAL	941,253	1,049,236	78,839	2,069,328
Famine Relief and Insurance—				
Famine Relief	927	6,423	...	7,350
Construction of Protective Railways	946,457	...	...	946,457
Construction of Protective Irrigation Works	253,046	...	...	253,046
Reduction of Debt	341,504	...	...	341,504
TOTAL	1,541,934	6,423	...	1,548,357
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	172,825	90,676	...	263,501
Railway Revenue Account—				
State Railways: Working Expenses	3,596,582	616,314	...	4,212,896
Interest on Debt	1,616,959	340,976	...	1,957,935
Annuities in purchase of Railways	...	...	...	
Interest on Capital deposited by Companies	118,170	...	...	118,170
Guaranteed Companies: Surplus profits, Land and Supervision	492,952	...	...	492,952
Interest	29,651	...	...	29,651
Subsidized Companies: Land, &c.	27,729	11,822	...	39,551
Advances of Interest	...	...	...	...
Miscellaneous Railway Expenditure	80,797	16,757	...	97,554
TOTAL	5,962,840	985,869	...	6,948,709
Irrigation—				
Major Works: Working Expenses	233,313	338,467	...	571,780
Interest on Debt	461,452	470,552	...	932,004
Minor Works and Navigation	522,983	220,490	1,646	745,119
TOTAL	1,217,748	1,029,509	1,646	2,248,903
Buildings and Roads—				
Military Works	943,344	...	...	943,344
Civil Works	465,169	2,001,168	1,510,883	3,977,220
TOTAL	1,408,513	2,001,168	1,510,883	4,920,564
Army Services—				
Army: Effective	11,201,832	...	...	11,201,832
Non-Effective	821,797	...	...	821,797
TOTAL	12,023,629	...	...	12,023,629
Add— Portion of Allotments to Provincial Governments not spent by them in the year	33,287,426	17,488,744	3,062,495	53,838,665
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	—291,804
	...	—255,444	—36,360	
GRAND TOTAL EXPENDITURE £	33,287,426	17,233,300	3,026,135	53,546,861

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	98,027	310,246	630,888	139,483	8,458,833	4,369,783	1,163,818	2,764,469	1,195,736	13,131,283
Opium	190	21,304	30,337	42,985	6,139,694	42,411	...	...	2,539,358	8,816,469
Salt	1,600,672	..	17,759		2,020,246		...	1,375,309	1,462,081	6,476,127
Stamps	39,543	68,494	48,991	38,628	649,560	302,941	169,259	282,451	223,215	1,823,082
Excise	55,246	124,646	110,928	110,520	502,611	262,180	68,085	386,632	410,690	2,031,538
Provincial Rates	860	...		...	...	..	...	...	...	860
Customs	...	..	317,080	...	294,963	...		97,261	188,044	897,348
Assessed Taxes	26	11,954	..	...	74,824	60,745	23,949	21,638	62,791	255,927
Forest	13,468	51,360	83,549	9,021	28,558	78,616	37,468		138,742	440,782
Registration	1,495	3,405	1,178	1,535	54,120	17,061	8,778	37,920	18,647	144,139
Tributes from Native States	224,211	13,591	...	...		...	28,006	344,643	88,566	699,017
TOTAL	2,033,738	605,200	1,240,700	342,172	18,223,409	5,133,737	1,499,363	5,310,383	6,327,870	34,716,592
Interest	300,979	1,041	2,844	541	61,543	17,995	19,406	57,312	174,014	635,675
Post Office, Telegraph, and Mint—										
Post Office	67,627	41,933	30,152	24,156	235,016	145,596	141,004	169,752	187,941	1,043,177
Telegraph	541,058	...	...	...	...	..	...	..	...	541,058
Mint	85,398	...	...	...		...	...	66	94,775	180,139
TOTAL	693,983	41,933	30,152	24,156	235,016	145,596	141,004	169,818	282,716	1,764,374
Receipts by Civil Departments—										
Law and Justice	33,740	...	..	...	...	...	...	...	...	33,740
Police	4,076	...	...	...	...	...	...	...	...	4,076
Marine	64,126	...	...	...	...	...	..	...	...	64,126
Education	1,466	...	..	..	...	...	...	...	...	1,466
Medical	3	...	...	...	...	...	...	..	...	3
Scientific and other Minor Departments	18,309	...	...	...	...	...	...	...	...	18,309
TOTAL	121,720	...	...	...	...	...	...	...	...	121,720
Miscellaneous—										
Receipts in aid of Superannuation, &c.	100,787	59	101	68	3,840	372	97	33,071	33,283	171,648
Stationery and Printing	7,405	...	29	...		325	...	...	...	7,759
Exchange	12,383	...	...	..	...	...	...	..	...	12,383
Miscellaneous	41,252	29	895	195	17,044	2,398	176	1,283	3,720	66,992
TOTAL	161,827	88	1,025	263	20,884	3,095	273	34,354	36,993	258,782
Railways—										
State Railways (Gross Earnings)	5,655,244	67,822	...	...	453,881	1,572	1,219,001	...	120,954	7,518,474
Guaranteed Companies (Net Traffic Receipts)	3,478,300	...	...	...	.	...	...	...	...	3,478,300
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	..	...	...
TOTAL	9,133,544	67,822	...	...	453,881	1,572	1,219,001	...	120,954	10,996,774
Irrigation—										
Major Works: Direct Receipts	...	...	...	.		...	268,907	27,161	28,651	324,719
Portion of Land Revenue due to Irrigation	...	...	...		.	87,237	33,389	296,231	48,960	465,817
Minor Works and Navigation	984	..	...	...	392	...	10,984	1,911	12,317	26,588
TOTAL	984	...			392	87,237	313,280	325,303	89,928	817,124
Buildings and Roads—										
Military Works	23,355	280	850	168	848	35	719	3,359	10,801	40,415
Civil Works	29,360	5	...	...	57	..		..	...	29,422
TOTAL	52,715	285	850	168	905	35	719	3,359	10,801	69,837
Receipts by Military Departments—										
Army Effective	396,751		...	...	...	...	...	150,829	140,090	687,670
Non-Effective	20,128	..	...	...	...	...		15,137	8,061	43,326
TOTAL	416,879	...	...	..	...	...	...	165,966	148,151	730,996
TOTAL, IMPERIAL REVENUE £	12,916,369	716,369	1,275,571	367,300	12,996,039	5,389,267	3,193,046	6,066,495	7,191,407	50,111,854

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	2,240	1,473	9,381	630	51,381	8,174	5,886	17,243	29,690	126,098
Assignments and Compensations	315,675	7,242	...	3,333	12,819	6,517	20,766	116,131	53,617	536,100
Charges in respect of Collection, *viz.*—										
Land Revenue	46,911	2,445	110,135	16,145	13,048	67,155	32,989	...	...	288,828
Opium (including cost of production)	1,315	...	...		2,959,624	...	...	...	1,593	2,962,532
Salt (including cost of production)	144,066	...	...	..	1,843	...	...	163,155	59,822	368,886
Stamps	—35,357	1,861	1,116	1,980	23,367	7,205	6,278	8,398	9,896	24,744
Excise	917	3,293	921	387	14,433	5,326	2,917	11,622	12,068	51,884
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	..
Assessed Taxes	...	17	..	...	4,695	305	60	348	1,043	6,468
Forest	19,544	24,712	60,599	9,838	20,566	50,966	27,888	...	88,173	302,286
Registration	622	1,788	601	1,002	29,674	9,863	4,837	26,442	14,715	89,544
TOTAL	495,933	42,831	182,753	33,315	3,131,450	155,511	101,621	343,339	270,617	4,757,370
Interest—										
Interest on Debt other than that charged to Railways and Irrigation Works	885,902	1,046	...	41	853	3,019	596	758	1,030	893,245
Interest on other Obligations	274,956	2,253	1,090	1,408	20,930	7,534	5,206	80,583	80,138	474,098
TOTAL	1,160,858	3,299	1,090	1,449	21,783	10,553	5,802	81,341	81,168	1,367,343
Post Office, Telegraph, and Mint—										
Post Office	70,273	36,873	27,066	28,392	335,714	127,979	117,149	113,525	164,022	1,020,993
Telegraph	563,241	...	...	...	...	...	.	...	..	563,241
Mint	39,735	...	...	...	..		...	...	34,448	74,183
TOTAL	673,249	36,873	27,066	28,392	335,714	127,979	117,149	113,525	198,470	1,658,417
Salaries and Expenses of Civil Departments—										
General Administration	428,588	6,059	8,145	4,180	27,593	23,009	15,965	29,625	47,921	591,085
Law and Justice	167,482	...	...	...	...		...	..	...	167,482
Police	44,225	247	...	...	2,638	6,414	15,938	3,152	3,575	76,189
Marine (including River Navigation)	195,509	...	...	.	...	...		...	..	195,509
Education	15,842	..	...	..	...	...	...	...	...	15,842
Ecclesiastical	18,696	4,236	6,566	1,896	21,404	24,390	21,221	34,186	33,079	165,774
Medical	14,982	..	...	...	...	..	...	...		14,982
Political	563,536	1,653	1,692	3,206	4,063	13,088	76,330	21,188	71,938	758,694
Scientific and other Minor Departments	238,645	..	891	...	670	137	2,004	930	6,720	249,997
TOTAL	1,687,505	12,195	17,294	11,282	56,368	67,038	131,458	89,081	163,233	2,935,554
Miscellaneous Civil Charges—										
Territorial and Political Pensions	167,325	37,602	3,307	2,714	101,774	88,822	43,860	103,381	86,674	635,459
Civil Furlough and Absentee Allowances	302	...	10	...	3,358	.	...	9,061	2,121	14,852
Superannuation Allowances and Pensions	115,196	...	..	...		...	...	103,151	10,408	227,755
Stationery and Printing	—72,059	...	3	..	63,196	...	...	10,713	1,944	3,797
Miscellaneous	36,776	484	1,285	659	6,932	4,703	2,753	2,660	3,138	59,390
TOTAL	247,540	38,086	4,605	3,373	175,260	93,525	46,613	227,966	104,285	941,253
Famine Relief and Insurance—										
Famine Relief		...	...	20	907	...	...		...	927
Construction of Protective Railways	...	...	...	...	...	204,179	294,436	447,842		946,457
Construction of Protective Irrigation Works	..	...	...	...	40,000	82,982	31,418	22,062	76,584	253,046
Reduction of Debt	341,504	...	...	...	...	...	..	...	...	341,504
TOTAL	341,504	...	...	20	40,907	287,161	325,854	469,904	76,584	1,541,934
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance).	85,171	...	..	...	.	...	80,793	6,861		172,825
Railway Revenue Account—										
State Railways: Working Expenses	2,578,361	47,602		...	192,816	1,379	675,958	...	100,466	3,596,582
Interest on Debt	1,616,959				...	...	...	...	...	1,616,959
Annuities in purchase of Railways		...	...		...	...		...	.	...
Interest on Capital deposited by Companies		..	...	..	..	...	...	...	118,170	118,170
Guaranteed Companies: Surplus profits, Land and Supervision	445,630	42	...	...	—1,554	15,174	6,904	10,110	16,646	492,952
Interest	29,651	...	...	...	.	...	..	...		29,651
Subsidized Companies:— Land, &c.	..	...	...	..	11,670	16,059	..	...		27,729
Advances of Interest	.		..	..	..	...	..	..		
Miscellaneous Railway Expenditure	24,719	637	...	21,729	30,003	...	1,441	—637	2,885	80,797
TOTAL	4,695,120	48,301		21,729	232,935	32,612	684,303	9,473	238,167	5,962,840
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	. .	105,488	99,900	27,925	233,313
Interest on Debt	461,452	...	...	...	...	...	...		...	461,452
Minor Works and Navigation	3,873	...	...	...	69,367	616	51,151	242,430	155,546	522,983
TOTAL	465,325	...	...	...	69,367	616	156,639	342,330	183,471	1,217,748
Buildings and Roads—										
Military Works	609,398	13,866	46,779	23,005	15,346	4,697	25,139	61,175	143,939	943,344
Civil Works	262,713	5,960	...	4,611	116,209	19,807	21,630	14,145	20,094	465,169
TOTAL	872,111	19,826	46,779	27,616	131,555	24,504	46,769	75,320	164,033	1,408,513
Army Services—										
Army: Effective	6,500,930	.	...	...	..	...	...	2,360,946	2,339,956	11,201,832
Non-Effective	383,360		...			...	..	290,815	147,622	821,797
TOTAL	6,884,290	.	...		...	...	...	2,651,761	2,487,578	12,023,629
TOTAL, IMPERIAL EXPENDITURE	17,608,806	201,511	279,587	127,176	4,195,339	799,499	1,697,001	4,410,901	3,967,606	33,287,436

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India* showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	...	296,063	509,984	265,460	1,283,192	1,357,841	903,257	1,315,003	2,648,866	8,579,666
Opium	...	...	...	...	.	.	.	.	.	...
Salt	...	...	8,683	...	12,456	...	..	4,510	5,460	31,109
Stamps	...	68,494	48,990	38,628	649,561	302,941	169,260	282,452	223,214	1,783,540
Excise	...	124,647	110,927	110,519	502,611	262,181	68,085	386,631	410,689	1,976,290
Provincial Rates	...	27,534	...	30	376,496	166,063	51,549	.	..	621,672
Customs	...	..	119,471	..	6,103	...	..	2,452	4,569	132,595
Assessed Taxes	...	11,953	...	..	74,824	60,746	23,949	21,638	62,791	255,901
Forest	...	51,360	83,549	9,021	28,557	78,616	37,467	116,692	138,742	544,004
Registration	...	3,404	1,178	1,536	54,120	17,061	8,777	37,921	18,648	142,645
Tributes from Native States	...	...	...	...	.	.	...	...	...	...
TOTAL	...	583,455	882,782	425,194	2,987,920	2,245,449	1,262,344	2,167,299	3,512,979	14,067,482
Interest	...	...	...	56	7,424	727	740	235	5,426	14,608
Post Office, Telegraph, and Mint—										
Post Office	...	...	...	...	...	...	2,250	1	100	2,351
Telegraph	...	...	...	...	3	...	...	...	368	371
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	3	...	2,250	1	468	2,722
Receipts by Civil Departments—										
Law and Justice	...	42,636	39,526	16,310	148,322	85,402	61,926	61,637	56,554	512,313
Police	...	8,885	1,369	10,305	69,586	37,944	66,641	32,205	47,542	274,479
Marine	...	...	18,584	509	77,164	.	..	507	4,978	101,742
Education	...	10,450	4,924	3,815	52,356	5,160	11,918	21,088	27,503	137,281
Medical	...	870	842	138	14,826	744	3,226	8,796	5,998	35,410
Scientific and other Minor Departments	...	404	189	43	15,552	9,362	7,823	17,290	2,188	52,851
TOTAL	...	63,254	65,434	31,120	377,806	138,612	151,535	141,521	144,824	1,114,106
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	628	219	67	6,166	2,023	3,672	2,179	12,529	27,483
Stationery and Printing	...	2,137	328	347	10,849	4,348	7,513	8,393	5,867	39,782
Miscellaneous	...	914	2,226	2,539	83,769	30,353	14,047	7,273	10,426	151,547
TOTAL	...	3,679	2,773	2,953	100,784	36,724	25,232	17,845	28,822	218,812
Railways—										
State Railways (Gross Earnings)	...	136,239	216,640	383	428,730	98,503	19,958	...	...	900,453
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	..	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	136,239	216,640	383	428,730	98,503	19,958	...	...	900,453
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	130,752	619,660	...	...	...	750,412
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,283	...	77,782	14,779	4,356	5,271	...	105,471
TOTAL	...	...	3,283		208,534	634,439	4,356	5,271	...	855,883
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	.	..	...
Civil Works	...	6,787	6,931	461	126,045	88,929	58,480	10,856	81,704	380,193
TOTAL	...	6,787	6,931	461	126,045	88,929	58,480	10,856	81,704	380,193
Receipts by Military Departments—										
Army: Effective		..	...	...	...	...	...	...		...
Non-Effective		...	...	.	...	.		...	...	...
TOTAL	...	...	...	...	..	...		..	...	...
TOTAL, PROVINCIAL REVENUE . £	..	793,414	1,177,843	460,167	4,237,246	3,243,383	1,524,895	2,343,028	3,774,223	17,554,190

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	...	1,466	5,009	778	13,977	7,595	4,926	8,955	26,286	68,992
Assignments and Compensations	...	...	...	...	..	...	...	...	739,342	739,342
Charges in respect of Collection, *viz.*—										
Land Revenue	...	68,420	128,189	76,258	327,507	744,436	194,542	474,255	674,405	2,688,012
Opium (including cost of production)	...	...	...	...	..	...	...	...	...	...
Salt (including cost of production)	...	...	275	...	2,105	...	...	...	77,971	80,351
Stamps	...	1,861	1,117	1,980	23,556	7,204	6,278	8,398	9,896	60,100
Excise	...	3,392	922	387	14,434	5,126	2,918	11,621	12,068	50,968
Provincial Rates	...	...	...	...	..	638	3,367	...	...	4,005
Customs	...	...	17,005	...	49 8 4	...	...	16,013	54,028	136,860
Assessed Taxes	...	17		..	4,695	304	60	349	1,043	6,468
Forest	...	24,713	60,598	9,838	20 5 6	50,966	27,888	89,545	88,173	372,287
*Registration	...	1,787	601	1,003	29,774	9,864	4,836	26,442	14,714	88,921
TOTAL	...	101,556	213,716	90,241	486,138	826,333	244,815	635,578	1,697,926	4,296,306
Interest—										
Interest on Debt other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	.	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	..	...
Post Office, Telegraph, and Mint—										
Post Office	...	5,066	5,289	42	...	...	4,911	11,109	8,987	35,404
Telegraph	...	...	...	...	95	...	...	...	705	800
Mint	...	...	...	.	...	...	...	...	...	..
TOTAL	...	5,066	5,289	42	95	...	4,911	11,109	9,692	36,204
Salaries and Expenses of Civil Departments—										
General Administration	...	36,015	38,314	18,827	160,559	130,903	105,110	105,085	126,675	721,518
Law and Justice	...	116,188	160,661	63,205	940,918	525,649	327,922	474,778	518,660	3,137,041
Police	...	133,793	196,775	96,790	480,215	382,886	310,645	383,275	478,835	2,472,214
Marine (including River Navigation)	...	...	33,081	13,183	84,715	...	...	2,739	8,718	142,436
Education	...	57,174	36,309	16,380	340,041	35,694	71,431	123,704	120,469	801,202
Ecclesiastical	...	...	...		.	...	...	...	..	...
Medical	...	38,115	20,810	12,781	145,619	66,037	55,992	111,852	128,300	569,526
Political	...	...	185	...	...	...	...	...	264	449
Scientific and other Minor Departments	...	5,764	9,120	2,066	35,087	29,681	9,785	36,772	20,722	148,977
TOTAL	...	377,079	504,255	223,292	2,187,154	1,170,850	890,885	1,237,195	1,402,643	7,993,353
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	14,777	17,326	5,173	119,926	125,392	58,803	91,610	120,553	553,560
Stationery and Printing	...	13,524	17,263	7,240	108,643	58,616	41,168	76,049	53,196	375,699
Miscellaneous	...	2,852	3,823	1,555	39,747	17,101	6,308	28,211	20,320	119,977
TOTAL	...	31,153	38,412	13,958	268,316	201,109	106,339	195,870	194,069	1,049,236
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	577	...	...	5,711	135	6,423
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	.	...	...	...	...	...	...
TOTAL	...	...	...	...	577	...	...	5,711	135	6,423
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	48,848	3,310	38,518	...	...	...	90,876
Railway Revenue Account—										
State Railways: Working Expenses	...	80,480	134,924	725	309,817	72,813	17,535	...	...	616,314
Interest on Debt	...	37,151	99,171	...	171,526	15,062	18,066	...	...	340,976
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	5,802	5,798	222	...	...	...	11,822
Advances of Interest	...	...	...	...	...	...	...	...	..	...
Miscellaneous Railway Expenditure	...	...	2,334	...	9,854	448	45	600	3,476	16,757
TOTAL	...	117,631	236,429	6,527	496,995	88,565	35,646	600	3,476	985,869
Irrigation—										
Major Works: Working Expenses	...	...	...	...	117,075	220,492	...	...	...	338,467
Interest on Debt	...	...	...	...	221,203	249,289	...	...	...	470,552
Minor Works and Navigation	...	...	68,168	...	81,617	23,609	3,598	44,498	...	220,490
TOTAL	...	...	68,168	...	420,855	493,390	3,598	44,498	...	1,029,509
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	141,736	202,509	57,975	301,451	301,737	284,292	291,524	419,944	2,001,168
TOTAL	...	141,736	202,509	57,975	301,451	301,737	284,292	291,524	419,944	2,001,168
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	..	...	...	...	..	.
TOTAL	...	...	...	...	...	...	...	..	...	...
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	774,221	1,268,778	440,896	4,164,891	3,119,502	1,570,486	3,422,085	3,727,885	17,488,744
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	+18,047	...	...	+48,910	..	...	...	+6,006	−255,444
	...	...	−89,745	−40,577	..	−69,276	−41,545	−87,284	...	
TOTAL, PROVINCIAL EXPENDITURE. £	...	792,268	1,179,033	400,319	4,213,801	3,050,226	1,528,941	3,334,801	3,733,891	17,233,300

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	82	...	359	...	...	...	2,933	106,904	10,984	121,262
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,724	...	2,315	...	...	...	...	...	...	4,039
Provincial Rates	6,525	37,288	84,046	42,620	390,444	488,879	284,483	613,374	221,270	2,168,929
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,331	37,288	86,720	42,620	390,444	488,879	287,416	720,278	232,254	2,294,239
Interest	233	...	...	...	4,696	2,656	...	8,451	1,297	17,333
Post Office, Telegraph, and Mint—										
Post Office	...	...	1	...	1,601	...	...	...	...	1,602
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...		1	...	1,601	...	...	...	...	1,602
Receipts by Civil Departments—										
Law and Justice	6	...	...	...	...	...	...	...	...	6
Police	786	16,314	3,161	...	...	...	...	...	20,584	40,845
Marine	...	...	106	...	...	...	...	...	...	106
Education	532	153	396	52	...	8,592	118	8,866	45,835	64,544
Medical	299	1,300	60	...	...	10,685	...	2,042	106	14,582
Scientific and other Minor Departments	254	1,288	6	8,782	2,039	201	...	...	844	13,414
TOTAL	1,877	19,145	3,729	8,834	2,039	19,478	118	10,908	67,369	133,497
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	37	...	37
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	2,676	8,100	9,055	1,649	17,333	10,686	10,031	42,856	9,762	113,148
TOTAL	2,676	8,100	9,055	1,649	17,333	10,686	10,031	42,893	9,762	113,185
Railways—										
State Railways (gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,309	1,659	...	...	...	2,968
TOTAL	..	...	...	...	1,309	1,659	...	...	...	2,968
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,336	7,344	6,208	13,337	185	5,154	32	66,167	41,638	142,421
TOTAL	2,336	7,344	6,208	13,337	185	5,154	32	66,167	41,638	142,421
Receipts by Military Departments—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...		...	...	...	...	...	...	...	...
TOTAL	...	..	..	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE £	16,453	71,877	105,713	66,440	417,607	528,512	297,597	848,697	352,340	2,705,236

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1885.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	...	...	1,202	34	2,162	221	21	1,068	1,038	5,746
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—										
Land Revenue	...	...	...	...	...	...	69,668	316,367	...	386,035
Opium (including cost of production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	765	...	...	...	...	...	...	...	...	765
Provincial Rates	...	...	4,604	533	23,425	...	12,786	...	5,307	46,655
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	765	...	5,806	567	25,587	221	82,475	317,435	6,345	439,201
Interest—										
Interest on Debt other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	1,123	3,465	4,588
TOTAL	...	...	...	...	...	...	...	1,123	3,465	4,588
Post Office, Telegraph, and Mint—										
Post Office	72	...	5,998	2,648	32,573	19,424	8,163	...	...	68,878
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	5,998	2,648	32,573	19,424	8,163	...	...	68,878
Salaries and Expenses of Civil Departments—										
General Administration	2,413	14,023	1,398	...	13,178	8,405	8,775	12,374	1,740	62,306
Law and Justice	108	...	...	...	...	...	...	...	...	108
Police	1,908	5,341	33,703	...	...	236,016	...	...	7,354	284,322
Marine (including River Navigation)	...	...	1,802	...	...	...	...	...	...	1,802
Education	1,334	2,576	7,656	13,053	...	138,126	47,669	66,071	145,010	421,395
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,533	2,591	2,276	2,630	258	43,688	25,833	55,064	15,546	149,419
Political	124	...	...	...	...	...	...	...	...	124
Scientific and other Minor Departments	508	5,498	746	1,918	7,313	2,247	9,582	...	11,172	38,984
TOTAL	7,828	30,029	47,581	17,601	20,749	428,482	91,859	133,509	180,822	958,460
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	187	61	215	5	25	188	77	449	...	1,207
Stationery and Printing	...	6	...	12	2,764	...	95	...	1,451	4,328
Miscellaneous	1,123	1,867	3,156	4,316	3,563	433	2,482	47,786	8,578	73,304
TOTAL	1,310	1,934	3,371	4,333	6,352	621	2,654	48,235	10,029	78,839
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account—										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Advances of Interest	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	520	...	41	1,085	...	...	...	1,646
TOTAL	...	...	520	...	41	1,085	...	...	...	1,646
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	6,929	24,906	48,871	95,821	367,652	268,270	91,319	392,869	214,246	1,510,883
TOTAL	6,929	24,906	48,871	95,821	367,652	268,270	91,319	392,869	214,246	1,510,883
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...		...	...
Add—Portion of Local Revenue not spent in the year	16,904	56,869	112,147	120,970	452,954	718,103	276,470	893,171	414,907	3,002,495
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	+16,154	...	+5,318	...	+3,566	+17,081	...	...	} −56,360
	−451	...	−7,644	...	−11,902	...	...	−36,247	−22,885	
TOTAL, LOCAL EXPENDITURE . £	16,453	73,023	104,503	126,288	441,052	721,669	293,551	856,924	392,022	3,026,135

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

[£1 is recorded for every 10 rupees, in respect of the

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	5	70,371,289	256,954	70,628,243
Exchange added to Revenue	2	5	62,438	...	62,438
TOTAL			70,433,727	256,954	70,690,681
Permanent Debt incurred—	77	194			
Sterling Debt.					
India 3½ p. c. Stock			...	239,792	
India 3 p. c. Stock			...	3,248,548	
E. B. Railway Debenture Stock			...	349,266	
E. B. Railway Debentures			...	462,350	
Rupee Debt.					
4. p. c. Rupee Loan			20	...	
Stock Notes			5,352	...	
Miscellaneous			8,500	...	
TOTAL			13,872	(a)4,299,956	4,313,828
NET			...	...	1,193,924
Unfunded Debt—					
Temporary Loans	78	196	...	750,000	
Special Loans	79	196	4,000	...	
Treasury Notes	80	197	344,592	...	
Deposits of Service Funds	81	197	715,705	4,547	
Savings Bank Deposits	82	198	3,141,683	...	
TOTAL			4,205,980	754,547	4,960,527
NET			...	...	958,409
Deposits and Advances—					
Balances of Provincial Allotments	69	174	71,209	...	
Commission for the Reduction of Debt	49A	102	341,504	...	
Excluded Local Funds	83	199	632,150	...	
Political, Railway, and Military Prize Funds	84	199	44,823	...	
Departmental and Judicial Deposits	85	200	16,634,382	...	
Advances	Appendix A.		7,480,577	2,035	
Suspense Accounts	Appendix A.		39,097	...	
Exchange on Remittance Accounts	Appendix A.		385,172	...	
Miscellaneous	Appendix A.		724,621	250,000	
TOTAL			26,353,535	252,035	26,605,570
NET			...	...	1,129,146
Loans to Municipalities, Native States, &c.	86	206	294,339	...	294,339
NET			...	...	24,051
Capital Receipts from Railway Companies—					
On account of Subscribed Capital	87	214	3,280	2,836,111	
Re-payments	87	214	1,791,715	20,060	
Capital Account, Western Deccan Railway	...	...	194,668	...	
TOTAL			1,989,663	2,856,171	4,845,834
NET			...	...	0
Remittances—					
Inland Money Orders	Appendix A.		8,192,822	...	
Other Departmental Accounts	Appendix A.		937,534	...	
Net Receipts by Civil Treasuries from:—					
Post Office	Appendix A.		581,205	...	
Guaranteed Railways	Appendix A.		4,196,165	...	
Net Receipts from Civil Treasuries by:—					
Telegraph	Appendix A.		92,856	...	
Marine	Appendix A.		305,442	...	
Military	Appendix A.		11,403,530	...	
Public Works	Appendix A.		5,346,649	...	
Remittance Account between England and India	88	216	1,320,897	408,738	
TOTAL			32,377,100	408,738	32,785,838
NET			...	...	0
Secretary of State's Bills drawn	89	218	..	13,758,909	13,758,909
Total Receipts			135,668,216	22,587,310	158,255,526
Opening Balance	90	219	13,199,926	4,113,221	17,313,147
GRAND TOTAL £			148,868,142	26,700,531	175,568,673

(a) Includes 1,314,746*l.* in respect of the purchase of the Eastern Bengal Railway and Redemption of Liabilities.

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March, 1885.

transactions *in India* including those of "Exchange."]

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	9	53,838,665	14,100,982	67,939,647
Exchange charged as Expenditure	3	9	3,426,424	...	3,426,424
Add—Provincial Surpluses transferred to "Deposits"	3	9	71,209	...	71,209
Deduct—Provincial Deficits charged against "Deposits"	3	9	—363,013	...	—363,013
TOTAL			56,973,285	14,100,982	71,074,267
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	3	9	2,881,493	1,082,163	
Capital charge involved in redemption of liabilities	3	9	...	1,314,746	
Exchange on Expenditure not charged to Revenue	3	9	262,957	...	
TOTAL			3,144,450	2,396,909	5,541,359
Permanent Debt discharged	77	194			
Sterling Debt.					
East India Bonds			...	1,200	
India 5 p. c. Stock			...	363	
India 4 p. c. Debentures			...	3,005,500	
India 4 p. c. Stock (besides £37,982, cancelled) (*b*)			...	...	
East Indian Railway Debenture Stock			...	39,610	
Eastern Bengal Railway Debentures			...	52,450	
Eastern Bengal Railway Debenture Stock			...	600	
Rupee Debt.					
5½ p. c. Loans			1,130	...	
5 p. c. Loans			2,470	...	
5 p. c. Debentures (besides £2,300, cancelled) (*c*)			...	...	
4½ p. c. Loans			154	...	
4 p. c. Loans (besides £320, cancelled) (*c*)			7,797	...	
Miscellaneous			8,630	...	
TOTAL			20,181	3,099,723	3,119,904
NET			...	...	0
Unfunded Debt—					
Temporary Loans	78	196	...	750,000	
Special Loans	79	196	14,043	...	
Treasury Notes	80	197	168,135	...	
Deposits of Service Funds	81	197	631,750	809	
Savings Bank Deposits	82	198	2,437,381	...	
TOTAL			3,251,309	750,809	4,002,118
NET			...	...	0
Deposits and Advances—					
Balances of Provincial Allotments	69	174	363,013	...	
Commission for the Reduction of Debt	49A	102	2,620	...	
Excluded Local Funds	83	199	625,971	...	
Political, Railway, and Military Prize Funds	84	199	99,144	...	
Departmental and Judicial Deposits	85	200	16,754,852	...	
Advances	Appendix A.		7,313,353	2,666	
Suspense Accounts			187,256	...	
Miscellaneous			127,549	...	
TOTAL			25,473,758	2,666	25,476,424
NET			...	...	0
Loans to Municipalities, Native States, &c.	86	206	270,288	...	270,288
NET			...	...	0
Payments to Railway Companies on Capital Account(*d*)—					
For discharge of Debentures	87	206	...	1,032,700	
For Expenditure	87	214	2,262,599	1,773,183	
Capital Account, Western Deccan Railway	...	...	169,310	...	
TOTAL			2,431,909	2,805,883	5,237,792
NET			...	...	391,958
Remittances—					
Inland Money Orders	Appendix A.		8,197,001	...	
Other Local Remittances (Net)			9,195	...	
Other Departmental Accounts			936,411	...	
Net Payments into Civil Treasuries by—					
Post Office			571,910	...	
Guaranteed Railways			4,196,165	...	
Net Issues from Civil Treasuries to—					
Telegraph			91,206	...	
Marine			304,849	...	
Military			11,402,158	...	
Public Works			5,323,104	...	
Remittance Account between England and India	88	216	815,099	1,294,181	
TOTAL			31,841,098	1,294,181	33,135,279
NET			...	...	349,441
Secretary of State's Bills paid	89	218	12,921,332	...	12,921,332
Total Disbursements			136,327,610	24,451,153	160,778,763
Closing Balance	90	219	12,540,532	2,249,378	14,789,910
GRAND TOTAL £			148,868,142	26,700,531	175,568,673

(*b*) £37,619 cancelled by charge to E. I. Railway Sinking Fund, and £363, by charge to E. B. Railway Sinking Fund—the cost of purchase £39,053, is included under Railway Revenue Account; Annuities in purchase of Railways.

(*c*) These amoupts were paid off by charge to Commission for the reduction of debt.

(*d*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section A.—Revenue.

Revenue £51,080,422. Expenditure £9,559,055.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	38,564,504	.	...
	10A	Detail of Refunds and Assignments . .	24	3,132,477	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	200,836
Assignments and Compensations.	12	Expenditure	26	...	...	1,275,442
Land Revenue . .	13A	Receipts	27	...	21,832,211	...
	13B	Expenditure	28	...	...	3,363,387
Opium . . .	14A	Receipts	30	...	8,816,469	...
	14B	Store Account	30	...	...	...
	14C	Expenditure	31	...	...	2,966,640
Salt . . .	15A	Receipts	31	...	6,507,236	...
	15B	Expenditure	32	...	...	449,328
	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,606,622	141,435
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,011,867	103,669
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	2,791,461	50,660
Customs . . .	19A	Receipts	37	...	1,029,943	...
	19B	Expenditure	38	...	...	136,860
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	511,828	12,936
Forest . . .	21	Receipts and Expenditure . . .	40	...	986,984	679,397
Registration . .	22	Receipts and Expenditure . . .	42	...	286,784	178,465
Tributes . .	23	Receipts	43	...	699,017	...
		TOTAL .			51,080,422	9,559,055

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1885.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	£	£	£	£	£	£	£	£	£	£	£	Sq. Miles	No.	£	£
British Burmah	1,141,231	26,442	97,981	224,170	84,046	436,551	...	167,098	2,177,519	18,894	2,158,625	88,364	3,707,646	24,429	582
India, General .	98,109	...	39,543	56,970	7,385	...	26	13,468	215,501	484,155	(a)–268,654	...	...	...	...
Central Provinces	606,309	...	136,988	249,293	64,822	...	23,907	102,720	1,184,039	47,774	1,136,265	84,048	11,505,149	13,519	98
Assam . .	404,943	...	77,256	221,039	42,650	...	...	18,042	763,930	7,449	756,481	41,798	4,815,157	18,098	157
Bengal . .	3,742,025	...	1,299,121	1,005,222	766,940	...	149,648	57,115	7,020,071	171,983	6,848,088	189,034	68,829,920	36,227	99
North-Western Provinces and Oudh.	5,814,861	...	605,882	524,361	654,942	...	121,491	157,232	7,878,769	458,101	7,420,668	105,471	44,107,061	70,357	168
Punjab . .	2,103,397	...	338,519	136,170	336,032	...	47,898	74,935	3,036,951	170,050	2,866,901	98,461	18,786,107	29,117	153
Madras . .	4,482,607	...	564,903	773,263	613,374	...	43,276	116,692	6,594,115	560,959	6,033,156	138,318	30,839,181	43,618	196
Bombay . .	3,904,546	...	446,429	821,379	221,270	...	125,582	277,484	5,796,690	1,213,112	4,583,578	124,457	16,383,422	36,829	280
	22,298,028	26,442	3,606,622	4,011,867	2,791,461	436,551	511,828	984,786	34,667,585	3,132,477	31,535,108	869,951	198,973,643	36,249	158
Salt . .	...	6,480,794	...	...	...	...	...	...	6,480,794	29,932	6,450,862	...	...	...	...
Customs . .	...	...	...	...	...	593,392	...	...	593,392	14,858	578,534	...	...	...	...
TOTAL . £	22,298,028	6,507,236	3,606,622	4,011,867	2,791,461	1,029,943	511,828	984,786	41,741,771	3,177,267	38,564,504	869,951	198,973,643	44,330	194
Revenue per 1,000 Square Miles.	25,631	7,480	4,146	4,612	3,209	1,184	588	1,132	47,982	...	44,330	...	...	...	...
Revenue per 1,000 of Population.	112·1	32·7	18·1	20 2	14	5·2	2 6	4·9	209·8	...	193 8	...	...	...	...

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	British Burmah	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Refunds, Account No. 11, page 25 . . .	1,155	2,930	(b) 15,587	1,402	34,013	15,969	10,821	25,080	47,629	154,586
Assignments & Compensations, Account No. 12, page 26.	315,675	7,242	...	3,333	12,819	6,517	20,766	116,131	792,959	1,275,442
Territorial & Political Pensions, Account No. 39, page 88.	167,325	37,602	3,307	2,714	101,774	88,822	43,860	103,381	86,674	635,459
Territorial & Political Pensions, paid in England .	...	...	...	...	(c) 7,809	...	(d) 21,065	...	...	28,874
Allowances to District and Village Officers, Account No. 13B, page 28	...	...	...	..	15,568	346,793	73,538	316,367	285,850	1,038,116
TOTAL . £	484,155	47,774	18,894	7,449	171,983	458,101	170,050	560,959	1,213,112	3,132,477

(a) Excess charge. (b) Includes 1,048*l* Refunds of Salt Duties, and 10,087*l*. on account of Refunds of Customs Duties, in British Burmah.
(c) 7,600*l*. paid to His Highness Nawab Nazim Syed Munsoor Ali (to 4th November 1884, date of his death) and 200*l*, to Nawab Syed Ahmed Ali. (d) Amount paid to His Highness the Maharajah Dhuleep Singh.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1885.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Land Revenue	549	575	587	568	12,885	1,482	5,193	15,144	11,558	48,541
Stamps	374	1,361	1,030	595	14,439	8,929	3,071	8,242	7,064	45,105
Excise	77	40	1,679	111	788	274	34	58	23,360	26,421
Provincial Rates	...	2	1,130	34	2,680	221	25	1,068	1,037	6,197
Assessed Taxes	...	795	...	...	3,162	4,984	2,467	463	3,084	14,955
Forest	155	157	26	94	59	79	31	105	1,526	2,232
TOTAL (a) £	1,155	2,930	4,452	1,402	34,013	15,969	10,821	25,080	47,629	143,451
Opium	...	...	...	...	389	...	...	...	...	389
Salt	1,084	...	1,048	...	21,197	...	...	427	7,224	30,980
Customs	...	...	10,087	...	11,769	...	...	1,547	1,542	24,945
Registration	1	9	5	40	152	21	12	212	619	1,071
TOTAL REFUNDS AND DRAWBACKS £	2,240	2,939	15,592	1,442	67,520	15,990	10,833	27,266	57,014	200,836

(a) For comparison with figures given in Account No. 10A, page 24. As regards British Burmah see note (b), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1885.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is since 1881-82 divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	£	£
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	1,717	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore State	68,831	
Salt Compensation to Kishenghur State	2,500	
Salt Compensation to Gwalior	31,250	
Salt Compensation to Bhurtpore	15,050	
Salt Compensation to Ulwar	12,500	
Salt Compensation to Bhawalpore	8,000	
Salt Compensation to Dholepore	6,000	
Salt Compensation to Meywar	20,415	
Salt Compensation to Kotah	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,452	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	28,205	
Miscellaneous	1,562	
		315,675
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Baba Bulwant Rao	1,000	
Compensation not exceeding 5,000 rupees per annum	2,362	
Miscellaneous	3,880	
		7,242
ASSAM.		
Assignments and Compensations.		
Compensations	1,343	
Miscellaneous	1,990	
		3,333
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	5,519	
Miscellaneous.		
Compensation to the Bhooteeahs for the Resumption of the Dooars, Assam	5,000	
		12,819
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,125	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	982	
		6,517
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	16,021	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	4,745	
		20,766
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	42,128	
Salt Compensation payable under Convention with the French Government	44,628	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	27,829	
Miscellaneous	1,546	
		116,131
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	163,081	
Enamdars and Surrunjamdars	539,941	
Subsidy to the Goa Government	40,000	
Sayer and Miscellaneous Compensations	49,887	
Commutation of fractional parts of Enams	50	
		792,959
TOTAL, ASSIGNMENTS AND COMPENSATIONS	£	1,275,442

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1885.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Receipts for the Improvement of Government Estates.	TOTAL.	Shown in Account No. 2 under	
									Land Revenue.	Revenue from Irrigation Major Works. (see page 120).
	£	£	£	£	£	£	£	£	£	£
India, General	83,383	45	...	875	1,412	12,394	...	98,109	98,109	...
Central Provinces	603,005	...	...	...	...	3,304	...	606,309	606,309	...
British Burmah	707,411	...	...	...	311,826	121,994	...	1,141,231	1,141,231	...
Assam	371,959	2	...	1,056	...	31,926	...	404,943	404,943	...
Bengal	3,655,374	412	7,970	1,480	1,953	35,404	39,432	3,742,025	3,742,025	...
North-Western Provinces and Oudh	5,759,400	1,142	...	...	...	54,319	...	5,814,861	5,727,624	87,237
Punjab	2,013,250	521	19,303	355	...	69,968	...	2,103,397	2,070,008	33,389
Madras	4,258,319	399	...	3,113	...	220,776	...	4,482,607	4,186,376	296,231
Bombay	3,048,084	...	733,671	347	...	122,444	...	3,904,546	3,855,586	48,960
TOTAL LAND REVENUE RECEIPTS £	20,500,185	2,521	760,944	7,226	315,191	672,529	39,432	22,298,028	21,832,211	465,817

No. 13B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part* of Salaries of Collectors and Deputy Commissioners	3,064	15,387	16,558	9,340	40,976	53,324	32,527	49,018	28,309	248,503
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	2,023	10,868	25,878	12,045	87,051	76,142	60,144	57,138	40,451	371,740
Payments to Officers of other Provinces	...	...	...	...	...	...	..	...	560	560
Compensation pay of ditto ditto	...	...	...	...	...	1,150	...	...	...	1,150
Office Establishment	5,536	9,888	17,107	15,472	55,828	64,362	25,227	57,793	54,495	305,708
District Establishment, including Tehsildar's and Sub-divisional Establishment	9,144	24,484	3,718	2,853	44,504	120,986	30,283	122,254	111,128	469,354
Temporary Establishment	...	480	51	...	415	4,212	1,585	2,029	2,895	11,667
Travelling Allowances, Purchase and Carriage of Tents	2,658	1,250	4,500	1,812	11,104	7,824	3,896	23,004	28,250	84,298
Law Charges	2	...	...	312	3,931	359	...	1,600	635	6,839
Service Postage and Telegrams	741	1,056	664	685	3,500	5,125	5,398	12,105	10,874	40,148
Rents, Rates, and Taxes	5	122	437	89	1,466	172	387	1,639	480	4,797
Petty Construction and Repairs	232	59	124	63	2,166	62	...	...	3,455	6,161
Other Contingent Charges	...	2,457	3,456	1,839	9,782	11,976	6,170	17,395	15,012	68,087
TOTAL, DISTRICT ADMINISTRATION	23,405	66,051	72,493	44,510	260,723	345,694	165,617	343,975	296,544	1,619,012
LAND SETTLEMENT CHARGES:										
Salaries of Officers	1,728	382	10,907	1,122	1,057	11,877	14,681	9,222	9,352	60,328
Office Establishment	767	...	2,152	441	4,604	5,330	6,800	5,337	2,859	28,290
Field Establishment (partly temporary)	...	311	12,945	1,314	1,650	30,336	25,437	9,993	8,552	90,538
Travelling Allowances	58	122	2,358	243	347	2,066	2,355	1,538	2,392	11,479
Service Postage	...	2	78	4	16	160	745	124	120	1,249
Other Contingent Charges	188	366	3,399	859	585	6,876	2,802	804	936	16,815
TOTAL, LAND SETTLEMENT	2,741	1,183	31,839	3,983	8,259	56,645	52,820	27,018	24,211	208,699

REVENUE SURVEY:										
Portion of the charge of the Survey of India, transferred from Account No. 38B:										
Controlling Staff	5,647	...	...	...	...	...	...	...	...	5,647
Correspondence and Drawing	5,288	...	...	...	...	...	...	...	...	5,288
Survey Charges	4,174	3,579	51,149	12,965	3,992	32,562	1,437	...	...	109,858
Cadastral Maps	...	52	4,756	...	1,137	1,127	...	...	...	7,072
Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	12,900	3,841	16,741
Salaries of Officers	...	...	...	...	1,233	...	...	24,057	27,292	52,582
Establishment	346	...	...	...	3,430	...	...	31,070	25,061	59,907
Travelling Allowances	13	...	...	...	588	...	...	3,800	6,600	11,001
Service Postage and Telegrams	...	...	...	...	29	...	...	318	895	1,242
Contingent Charges	74	...	...	41	580	...	..	16,111	3,525	20,331
Advances repayable by "parcha fees"	...	...	...	...	...	...	2,044	...	...	2,044
Cost of Europe Stores, charged in the Accounts of Madras by reduction of Expenditure under India	—243	...	...	...	...	...	...	243	...	...
TOTAL, REVENUE SURVEY	15,299	3,631	55,905	13,006	10,989	33,689	3,481	88,499 *	67,214	291,713
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	...	...	...	27,541	21,582	...	...	...	49,123
" of Grazing Lands	...	.	...	...	...	...	1,743	...	...	1,743
Commission on Land Revenue Collections	..	...	49,523	26,673	158	114	...	...	...	76,468
" on Capitation Tax	...	...	26,715	...	...	...	...	...	...	26,715
" on Fishery Collections	...	...	615	...	...	...	...	1,003	...	1,618
Charges on account of Encumbered Estates	...	...	...	...	...	3,009	...	...	...	3,009
Malikana or proprietary allowance to ousted Zemindars	...	..	...	...	15,568	17,021	...	...	...	32,589
Service of Processes against defaulters	...	...	1,234	4,231	17,317	4,065	...	12,403	586	39,836
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,357	...	1,357
Allowances to District and Village Officers	...	...	...	...	...	329,772	73,538	316,367	285,850	1,005,527
Expenditure against Quetta Assigned Revenues	5,466	...	...	...	...	...	...	...	...	5,466
TOTAL, DIRECT CHARGES OF COLLECTION	5,466	...	78,087	30,904	60,584	375,563	75,281	331,130	286,436	1,243,451
TOTAL CHARGES IN INDIA £	46,911	70,865	238,324	92,403	340,555	811,591	297,199	790,622	674,405	3,362,875

	£	£
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India	169	
Stores for use in Revenue Survey, &c.	243	
		412
EXCHANGE ON CHARGES IN ENGLAND		100
TOTAL CHARGES AGAINST "LAND REVENUE" £		3,363,387

* The remaining part is charged under "Law and Justice."

No. 14A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1885.

	£	£	£
BENGAL.			
Proceeds of 46,698 chests sold by auction in Calcutta for export, being at the average rate of R1,295-15-10 per chest		6,052,029	
Miscellaneous Receipts of Opium Department		32,825	
Value of 8,283 maunds and 7 seers of opium, at the rate of R7-4 per seer, amounting to 240,212*l.*, issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
Bengal	£ 54,840	54,840	
		6,139,694	
India, General	190		
Central Provinces	21,504		
British Burmah	30,327	137,417	
Assam	42,985		
North-Western Provinces and Oudh	42,411		
	(*a*) 192,257		
TOTAL, BENGAL OPIUM ... £			6,277,111
BOMBAY.			
Duty realised on 350¼ chests of Ahmedabad and on 38,554½ chests of Malwa Opium, at R650 per chest, 2,528,825*l.*, and on 134 chests of Ajmere Opium at R675 per chest, 9,045*l.*		2,537,870	
Confiscations and Miscellaneous Receipts		1,488	
TOTAL, BOMBAY OPIUM . £			2,539,358
TOTAL, OPIUM REVENUE . £			8,816,469

(*a*) The difference between the Sale Proceeds (192,257*l.*) and the Value of Excise Opium issued (240,212*l.*) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1884	36,467	62,108	714	1,071
In Store at Factories on above date	28	47	406	609
	36,495	62,155	1,120	1,680
Produce of Season 1883-84	65,993	112,394	7,008	10,512
TOTAL	102,488	174,549	8,128	12,192
Sold by Auction from 1st April 1884 to 31st March 1885	46,698	79,532	...	...
Issued to Excise Department	...	...	5,522	8,283
Issued to Medical Department	...	...	7	10
TOTAL EXPENDED	46,698	79,532	5,529	8,293
Balance in Store in Calcutta on 31st March 1885	55,506	94,534	1,978	2,967
Balance in Factories " " "	284	483	621	932
BALANCE IN STORE ON 31st MARCH 1885	55,790	95,017	2,599	3,899

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

	£	£	£
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	51,946	
Establishment and Contingent Charges of Benares Agency	...	76,894	
Charges in Calcutta	...	3,080	
Cultivation and Manufacturing Charges for Opium of Season 1882-83 and previous years	2,090,297		
Cultivation and Manufacturing Charges for Opium of Season 1883-84	737,407		
		2,827,704	
TOTAL, BENGAL . £		2,959,624	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,315	
TOTAL CHARGES . £		2,960,939	
CHARGES IN ENGLAND:			
Stores for India for the Behar and Benares Opium Agencies		3,305	
EXCHANGE ON CHARGES IN ENGLAND		803	
TOTAL CHARGES FOR BENGAL OPIUM . £			2,965,047
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		552	
Establishment		271	
Contingent Charges		770	
TOTAL, BOMBAY . £			1,593
TOTAL CHARGES UNDER OPIUM . £			2,966,640

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is all taken under the head "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1885.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General	128,806	13,113	...	...	1,416,059	42,694	1,600,672
British Burmah	...	3,365	23,077	...	...	...	26,442
Bengal	...	101,200	1,589,204	329,403	439	12,456	2,032,702
Madras	1,064,602	310,584	181	...	2	4,510	1,379,879
Bombay	46,893	1,413,427	353	228	1,180	5,460	1,467,541
TOTAL, SALT REVENUE . £	1,240,301	1,841,689	1,612,815	329,631	1,417,680	65,120	6,507,236

No. 15B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1885.

	£	£	£
INDIA, GENERAL.			
ESTABLISHMENT AND CONTINGENCIES—			
Salaries of Commissioner, Deputy and Assistant Commissioner, &c.	11,576		
Office Establishment	5,320		
Preventive Establishment	64,484		
House and Office-Rent	444		
Rewards	288		
Commission on Salt Tax Collections	4,042		
Petty Construction and Repairs	2,941		
Compensations	159		
Purchase of Service Postage Stamps	583		
Travelling Expenses	3,917		
Miscellaneous Contingent Charges	10,224		
		103,978	
MANUFACTURE AND EXCAVATION OF SALT—			
Sambhar	7,590		
Didwana	906		
Pachbudra	910		
Phalodi	392		
Punjab Mines	7,330		
		17,128	
PURCHASE AND FREIGHT		22,960	
			144,066
BRITISH BURMAH.			
COMMISSION ON COLLECTIONS OF SALT TAX		275	
			275
BENGAL.			
ESTABLISHMENT AND CONTINGENCIES—			
Commissioner and Deputy Commissioner: Salaries, Establishment and Contingencies		532	
Pay of Intendants, Clerks, Servants, &c.		1,222	
Preventive Establishment and Contingencies		1,313	
Miscellaneous Contingencies		881	
			3,948
MADRAS.			
ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	3,899		
Salaries of Deputy and Assistant Commissioners	8,791		
Office Establishments, including Inspectors, and Assistant and Sub-Inspectors	73,054		
Travelling and Tentage Allowances	3,996		
Rewards	1,876		
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies	7,632		
Rents, Rates and Taxes	1,175		
Petty Construction and Repairs	9,762		
		110,185	
PURCHASE AND FREIGHT		52,970	
			163,155
		Carried forward	311,444

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1885—*continued.*

						£	£
Brought forward						...	311,444
BOMBAY.	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.			
ESTABLISHMENT AND CONTINGENCIES—	£	£	£	£			
Commissioner and Staff	2,049	...	...	...			
Salaries of Collector, Deputy and Assistant Collectors	4,081	3,412	921	913			
Superintendent and Petty Officers	...	3,041	2,377	592			
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	3,348	18,634	19,702	5,347			
Travelling Allowances and Charges	681	1,250	1,172	214			
Office Expenses and Miscellaneous Contingent Charges	1,298	3,338	5,332	266			
	11,457	29,675	29,504	7,332	77,968		
Administration of Salt Revenue in Portuguese India					16,498		
Preventive Establishment					2,097		
						96,563	
PURCHASE AND FREIGHT OF SALT						41,227	
TREATY PROVISION OF SALT						3	
							137,793
TOTAL CHARGES IN INDIA						£	449,237
CHARGES IN ENGLAND;— Stores for India: Materials for construction of Railway at the Sambhar Salt Lake, &c.							73
EXCHANGE ON CHARGES IN ENGLAND							18
TOTAL CHARGES UNDER SALT						£	449,328

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1885.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1884	7,570,673	1,586,399	5,915,882
Manufactured, excavated or purchased during the Year	400,805	2,536,820	4,608,289
	7,971,478	4,123,219	10,524,171
Removed by Purchasers during the Year	5,328,329	2,080,275	5,136,626
Wastage, &c., written off	...	...	400,843
	5,328,329	2,080,275	5,537,469
Balance in Store on 31st March 1885	2,643,149	2,042,944	4,986,702

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps	19,652	94,508	65,863	56,090	953,323	459,310	237,712	351,962	249,702	2,488,122
Sale of Commercial and other Stamps	19,614	40,802	31,519	20,812	337,095	144,338	98,579	205,015	160,137	1,057,911
Fines and Penalties	119	888	534	274	3,362	1,532	1,026	4,092	1,228	13,055
Miscellaneous	158	790	65	80	5,341	702	1,202	3,834	35,362	47,534
TOTAL, STAMP REVENUE . £	39,543	136,988	97,981	77,256	1,299,121	605,882	338,519	564,903	446,429	3,606,622
Deduct—Refunds	374	1,361	1,030	595	14,439	8,929	3,071	8,242	7,064	45,105
NET REVENUE from STAMPS . £	39,169	135,627	96,951	76,661	1,284,682	596,953	335,448	556,661	439,365	3,561,517
CHARGES OF COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	...	1,605	1,155	723	1,614	1,827	6,924
Establishment of Superintendent or other Officers	...	...	...	270	4,234	509	300	1,342	2,819	9,474
Contingent Expenses, Packing Charges, &c.	...	...	...	27	1,889	166	919	573	896	4,470
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	173	...	91	1,095	30	441	1,018	2,933
Commission to Vendors	...	251	421	...	...	3,170	...	...	4,702	8,544
Discount on sale of Court Fee Stamps	311	...	203	1,586	13,179	...	3,446	4,444	3,194	26,363
Discount on sale of General Stamps	913	1,379	894	634	7,610	353	3,784	8,068	101	23,736
Contingencies and Miscellaneous	85	124	15	...	636	718	...	314	508	2,400
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	*—36,751*	1,968	527	1,443	17,489	7,243	3,354	...	4,727	..
TOTAL CHARGES IN INDIA . £	*—35,357*	3,722	2,233	3,960	46,733	14,409	12,556	16,796	19,792	84,844
CHARGES IN ENGLAND:										
Stores for India				(*a*) 48,256						
				(*b*) 33,574				6,364	5,590	45,528
				£ 81,830				23,160	25,382	130,372
EXCHANGE ON CHARGES IN ENGLAND								...	...	11,063
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £										141,435

(*a*) Total charges in India for the Bengal Presidency.
(*b*) Total charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1885.

	India, General	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
License Fees and Farmers' Rents	16,482	78,324	60,647	20,559	636,041	173,992	41,110	(a) 556,920	274,625	1,858,700
Distillery Fees	30	52,307	7,125	646	1,778	212	124	97	9,590	71,909
Still-head Duty	31,418	27,504	9,299	5,124	96,611	221,230	38,490	148,616	389,781	968,073
Duties levied on Drugs	6,788	(b) 47,865	44,741	24,925	114,240	77,388	16,114	3,597	33,070	368,728
TOTAL	54,718	206,000	121,812	51,254	848,670	472,822	95,838	709,230	707,066	3,267,410
Duty on Opium consumed in India	2,169	42,415	101,700	169,713	156,027	51,186	36,745	62,886	92,838	715,679
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,482	...	...	3,482
Fines, Confiscations, and Miscellaneous	83	878	658	72	525	353	105	1,147	21,475	25,296
TOTAL, EXCISE REVENUE £	56,970	249,293	224,170	221,039	1,005,222	524,361	136,170	773,263	821,379	4,011,867
CHARGES.										
Salaries and Establishments	832	4,625	1,155	619	24,023	3,762	5,561	4,320	18,333	63,230
Contingent Expenses	892	1,079	683	155	3,330	1,028	274	(c) 18,881	5,739	32,061
Loss on Sale of Opium and by Dryage and Wastage of Ganja	...	...	...	...	...	5,844	...	...	...	5,844
Rents, Rates, and Taxes	...	61	...	...	806	18	...	...	64	949
Petty Construction and Repairs	...	820	5	...	708	...	...	...	...	1,533
Cost of Europe Stores charged in the Accounts of Madras by reduction of expenditure under India	—42	...	...	...	...	...	...	42	...	...
TOTAL CHARGES IN INDIA £	1,682	6,585	1,843	774	28,867	10,652	5,835	23,243	24,136	103,617
CHARGES IN ENGLAND:										
Stores for India saccharometers, &c.										42
EXCHANGE ON CHARGES IN ENGLAND										10
TOTAL, EXCISE CHARGES £										103,669

(a) Includes 2,077*l.* for Contribution for Revenue Establishments. (b) Includes 8,366*l.* duty on Ganja. (c) Includes 17,721*l.* for purchase of Spirits.

No 18—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1885.

REVENUE.	India, General	Central Provinces	British Burmah	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,037	26,820	84,046	42,611	(a) 358,933	(e) 433,207	204,924	395,851	220,843	1,769,272
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	..	...	...	...	(a) 369,671	(e) 32,844	...	...	...	402,515
Cess on Lands for Famine Assurance, Canals, and Railways	..	12,833	...	...		(e) 162,414	51,135	...	...	226,382
Cess on Lands for District Post		3,523	.	8	31,511	3,649	2,052	.	...	40,743
Cess on Lands for Village Service and Patwaries	2,719	21,646	...	.	..	...	77,507	213,120	...	314,992
Assessment on Wards' Estates for Establishment Charges	.	...	...	31	6,825	...	414	..	...	7,270
Miscellaneous	(b) 2,629	...	...	..	...	(c) 22,828	...	(d) 4,403	427	30,287
TOTAL RECEIPTS UNDER PROVINCIAL RATES	7,385	64,822	84,046	42,650	766,940	654,942	336,032	613,374	221,270	2,791,461
Deduct—Refunds	.	2	1,130	34	2,680	221	25	1,068	1,037	6,197
NET RECEIPTS under PROVINCIAL RATES . £	7,385	64,820	82,916	42,616	764,260	654,721	336,007	612,306	220,233	2,785,264
CHARGES.										
Establishment and other Charges	...	...	4,604	533	23,425	638	16,153	...	5,307	50,660

(a) Roads and Public Works only.
(b.) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . £1,769
Educational "Plough Tax" in Coorg . . . . . £ 860
(c) Chowkidari (Village Police) Cess in Oudh.
(d.) Irrigation Cess in lieu of Labour.
(e.) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh.

	District Local Fund	Provincial	Famine Assurance, Canals and Railways	TOTAL.
	£	£	£	£
"Local Rates," North-Western Provinces	395,660	...	42,664	438 324
Ditto Oudh	32,790	..	32,790	65,580
"Famine Assurance Rate," North-Western Provinces	...	...	86,960	86,960
"1 per cent Road Cess," North-Western Provinces	4,757	..	.	4,757
"Original Rates," Oudh	...	36,493	...	36,493
Deduct amount credited as Cess for District Post	...	—3,649		—3,649
TOTAL £	433,207	32,844	162,414	628,465

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1885.

ARTICLES usually contributing not less than 1,000*l.* annually.	SEA CUSTOMS. GROSS RECEIPTS. Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	REFUNDS AND DRAWBACKS. Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	NET PRODUCE. Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Arms, Ammunition, Military Stores	5,903	1,218	6,055	1,818	14,994	2,615	804	513	1,137	5,069	3,288	414	5,542	681	9,925
Drugs and Medicines	126	...	160	...	286	...	...	...	...	...	126	...	160	...	286
Liquors:															
Ale, Beer, and Porter	2,728	1,007	1,875	999	6,609	...	...	7	...	7	2,728	1,007	1,868	999	6,602
Spirits	106,801	37,844	128,898	71,451	344,994	557	253	817	16	1,643	106,244	37,591	128,081	71,435	343,351
Wines and Liqueurs	16,976	9,939	21,309	3,240	51,464	61	118	122	1	302	16,915	9,821	21,187	3,239	51,162
Articles yielding, severally, less than 1,000*l.* annually	...	1	151	...	152	25	11	45	...	81	—25	—10	106	...	71
TOTAL, IMPORTS £	132,534	50,009	158,448	77,508	418,499	(a) 3,258	(b) 1,186	(c) 1,504	1,154	7,102	129,276	48,823	156,944	76,354	411,397
EXPORTS.															
Grain and Pulse:															
Paddy	736	5,373	1,050	2,131	9,290	61	17	...	...	78	675	5,356	1,050	2,131	9,212
Rice	161,693	41,801	27,044	353,612	584,150	8,450	344	37	8,903	17,734	153,243	41,457	27,007	344,709	566,416
Articles yielding, severally, less than 1,000*l.* annually	...	50	1	958	1,009	...	...	1	30	31	...	50	...	928	978
TOTAL, EXPORTS £	162,429	47,224	28,095	356,701	594,449	8,511	361	38	(d) 8,933	17,843	153,918	46,863	28,057	347,768	576,606
TOTAL, SEA CUSTOMS £	294,963	97,233	186,543	434,209	1,012,948	11,769	1,547	1,542	10,087	24,945	283,194	95,686	185,001	424,122	988,003

(a) Includes 25*l.*, Refunds of Miscellaneous Receipts. (b) Includes 2*l.*, Refunds of Miscellaneous Receipts. (c) Includes 39*l.*, Refunds of Miscellaneous Receipts.
(d) Includes 28*l.*, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS. Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.	Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
	£	£	£	£	£	£
British Burmah	434,209	...	...	...	2,342	436,551
Bengal	294,963	...	...	...	6,103	301,066
Madras	97,233	...	...	...	2,480	99,713
Bombay	186,543	...	...	...	6,070	192,613
TOTAL £	1,012,948	...	...	...	16,995	1,029,943

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1885.

	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:					
Commissioners, and Personal Assistant	...	...	...	5,385	5,385
Their Establishment and Contingencies	...	...	...	4,180	4,180
Collector, Deputy and Assistant	2,497	3,470	2,175	3,894	12,036
Office Establishment	2,999	8,127	2,171	2,755	16,052
Preventive Establishment	3,439	27,035	84	11,838	42,396
Appraising Establishment	167	2,169	138	1,867	4,341
Wharf Establishment	...	2,698	...	821	3,519
Contingent Charges	472	2,173	888	1,115	4,648
TOTAL, PRINCIPAL PORTS	9,574	45,672	5,456	31,855	92,557
Charges at other Ports, vide *detail below*	7,431	4,142	10,557	22,173	44,303
TOTAL, CUSTOMS CHARGES . £	17,005	49,814	16,013	54,028	136,860

DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BRITISH BURMAH:	£	£	£	£
Akyab	240	1,874	208	2,322
Bassein	240	1,057	15	1,312
Kyouk-Phyoo	...	71	3	74
Mergui	...	222	12	234
Moulmein	240	1,930	110	2,280
Sandoway	...	30	2	32
Tavoy	...	186	7	193
Thayetmyo	...	901	21	922
Tounghoo	...	59	...	59
Pegu	...	3	...	3
	720	6,333	378	7,431
BENGAL:				
Balasore	...	790	153	943
Chittagong	720	1,408	120	2,248
Cuttack	297	406	8	711
Dacca	...	57	15	72
Pooree	...	144	24	168
	1,017	2,805	320	4,142
MADRAS:				
Ganjam	...	663	126	789
Godavery	...	737	83	820
Kistna	...	264	110	374
Madura	...	334	88	422
Malabar	...	2,422	748	3,170
Nellore	...	309	33	342
South Arcot	...	715	175	890
South Canara	...	1,300	129	1,429
Tanjore	...	1,048	236	1,284
Tinnevelly	...	329	147	476
Vizagapatam	...	485	76	561
	...	8,606	1,951	10,557
BOMBAY:				
Guzerat Division	960	3,244	1,205	5,409
Konkan Division	2,456	6,848	3,491	12,795
Kurrachee	1,033	2,733	203	3,969
	4,449	12,825	4,899	22,173
TOTAL, OTHER PORTS . £	6,186	30,569	7,548	44,303

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1885.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	£	£	£	£
India, General	26	...	26	...
Central Provinces	23,907	795	23,112	34
Bengal	149,648	3,162	146,486	9,390
North-Western Provinces and Oudh	121,491	4,984	116,507	609
Punjab	47,898	2,467	45,431	120
Madras	43,276	463	42,813	697
Bombay	125,582	3,084	122,498	2,086
TOTAL, ASSESSED TAXES . £	511,828	14,955	496,873	12,936

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	4,354	6,486	125,256	4	6,303	81,028	22,122	11,917	110,343	367,813
Firewood and Charcoal	533	191	421	...	2,667	6,744	9,465	7,872	40,344	68,237
Bamboos	90	480	...	...	377	342	1,230	117	157	2,793
Sandal Wood	3,565	2	...	...	...	...	...	1,862	556	5,985
Grass and other Minor Produce	...	1,256	...	30		49	9	3,707	25,499	30,550
Revenue from Timber and other Produce removed from the Forests by Consumers or purchasers:										
Timber	268	14,320	18,580	11,633	18,663	36,268	3,019	31,148	22,510	156,409
Firewood and Charcoal	820	7,871	140	221	12,694	4,960	12,784	19,039	14,726	73,255
Bamboos	208	8,831	435	254	5,592	7,597	40	8,391	11,178	42,526
Grazing and Fodder Grass	678	42,399	23	2	624	8,079	19,554	4,969	33,837	110,165
Other Minor Produce	278	(a) 17,367	8,704	3,896	6,934	8,571	571	19,794	7,896	74,911
Miscellaneous	2,071	...	...	1,183	...	...	...	...	...	3,254
Confiscated Drift and Waif Wood	46	526	7,948	121	244	1,096	3,680	735	901	15,297
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	3,097	275	29	893	...	...	3,465	7,759
Revenue from shared and private Forests	15	988	...	99	...	...	270	...	455	1,827
Miscellaneous:										
Fines and forfeitures	56	440	137	44	433	331	148	151	328	2,068
Refunds	2	29	24	10	199	144	206	523	164	1,301
Other Sources	484	1,534	2,333	270	2,356	1,130	1,837	6,467	5,125	21,536
TOTAL RECEIPTS IN INDIA . £	13,468	102,720	167,098	18,042	57,115	157,232	74,935	116,692	277,484	984,786
RECEIPTS IN ENGLAND:										
Receipts from Students for the Indian Forestry Department, &c.	...	...	...	...	...	...	...	...	...	1,768
EXCHANGE ON RECEIPTS IN ENGLAND	...	...	...	...	...	...			...	430
									TOTAL FOREST REVENUE £	986,984
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,695	...	...	...	...	...	...	...	...	2,695
Establishment and Contingencies	1,866	...	...	...	.	...	...	...	...	1,866
TOTAL, GENERAL DIRECTION . £	4,561	...	...	...	...	...	...	...	...	4,561
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	1,962	3,606	76,404	269	7,158	43,802	10,647	12,105	75,981	231,934
Timber and other Produce removed from the Forests by Consumers or Purchasers	13	17,103	756	607	2,724	4,207	219	4,490	4,102	34,212
Confiscated Drift and Waif Wood	...	...	4,547	7	85	424	970	143	25	6,201
Revenue from Forests not managed by Government	...	...	405	...	...	358	208	...	480	1,451

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,309	3,803	1,360	2,103	8,600
Live Stock, Stores, Tools and Plant	474	1,223	3,545	1,399	2,193	2,116	1,399	1,306	811	14,457
Communications and Buildings	288	588	1,733	2,407	3,728	10,199	1,081	4,776	1,323	26,123
Demarcation, improvement and extension of Forests	2,867	9,378	6,222	4,308	3,975	7,891	6,768	15,498	(b)33,956	90,863
Miscellaneous	412	333	335	383	1,028	989	303	698	1,038	5,519
TOTAL, CONSERVANCY AND WORKS . £	6,016	32,256	93,947	9,380	20,891	71,295	25,380	40,376	119,819	419,360
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	...	1,200	2,890	1,548	1,303	4,937	1,911	2,888	4,882	21,559
Pay of Superior Officers	3,496	8,561	9,180	2,821	6,834	12,772	11,878	17,621	18,794	91,957
Subordinate Forest and Depôt Establishments	2,770	3,647	6,064	2,729	6,361	5,171	8,058	13,228	11,180	59,208
Office Establishments	551	1,135	4,646	1,076	1,668	2,364	2,366	4,814	7,043	25,663
Deputation and Special Allowances	616	...	65	123	383	272	240	...	116	1,815
Payments to Officers of other Presidencies	...	...	...	...	...	...	...	...	124	124
	7,433	14,543	22,845	8,297	16,549	25,516	24,453	38,551	42,139	200,326
II.—*Travelling Allowances.*										
Conservators	44	151	352	261	186	428	271	592	754	3,039
Superior Officers	787	1,042	2,008	937	1,365	2,268	2,279	4,039	4,943	19,668
Subordinate Forest and Depôt Establishments	244	49	927	430	941	495	1,138	2,990	2,445	9,659
Office Establishments	63	99	221	2	224	399	551	606	2,409	4,574
	1,138	1,341	3,508	1,630	2,716	3,590	4,239	8,227	10,551	36,940
III.—*Contingencies.*										
Stationery	10	16	17	2	3	61	147	...	555	811
Carriage of Tents and Records	68	498	7	6	71	374	289	...	672	1,985
Rents, Rates, and Taxes	112	214	304	45	394	150	506	403	587	2,715
Pay of Police Guards	17	...	...	...	...	158	...	...	...	175
Official Postage	61	294	88	107	188	168	290	669	1,015	2,880
Sundries	128	263	481	209	320	620	472	1,319	1,008	4,820
	396	1,285	897	369	976	1,531	1,704	2,391	3,837	13,386
TOTAL, ESTABLISHMENTS . £	8,967	17,169	27,250	10,296	20,241	30,637	30,396	49,169	56,527	250,652
TOTAL, EXPENDITURE IN INDIA . £	19,544	49,425	121,197	19,676	41,132	101,932	55,776	89,545	176,346	674,573

	£
EXPENDITURE IN ENGLAND:	
Allowances to successful Candidates for the Indian Forest Department, Passages to India on Appointment, Fees to Professors for Instruction, &c.	3,881
EXCHANGE ON CHARGES IN ENGLAND	943
TOTAL, FOREST EXPENDITURE . £	679,397

(a) Includes Commutation Fees 7,229*l.*

(b) Inclusive of 4,531 *l.* on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 38B.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
Fees for Registering Documents	1,379	3,712	2,230	3,027	102,988	23,224	13,963	74,031	35,859	260,413
Fees for Copies of Registered Documents	97	1,901	9	29	2,433	6,616	3,554	1,649	650	16,938
Land Registration Fees	...	...	...	14	711	...	...	...	...	725
Miscellaneous	19	1,196	117	1	2,108	4,282	38	161	786	8,708
TOTAL, REGISTRATION RECEIPTS . £	1,495	6,809	2,356	3,071	108,240	34,122	17,555	75,841	37,295	286,784
Deduct—Refunds	1	9	5	40	152	21	12	212	619	1,071
NET RECEIPTS under REGISTRATION . £	1,494	6,800	2,351	3,031	108,088	34,101	17,543	75,629	36,676	285,713
CHARGES.										
Superintendence	...	1,205	...	294	6,173	2,725	1,796	3,356	2,867	18,416
District Charges	622	2,370	1,202	1,711	49,707	17,002	7,877	49,528	26,562	156,581
Land Registration Charges	...	...	...	...	3,468	...	...	...	...	3,468
TOTAL CHARGES under REGISTRATION . £	622	3,575	1,202	2,005	59,348	19,727	9,673	52,884	29,429	178,465

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1885.

	£	£	£
INDIA, GENERAL.			
Tribute from Oodeypoor	19,319		
" Doongurpoor	2,739		
" Jodhpoor	9,800		
" Jeypoor	40,000		
" Kotah	18,472		
" Boondee	12,000		
" Jhallawar	8,000		
" Amjeerah	5,160		
" Kilcheepoor	1,291		
" Banswara	4,304		
" Rutlam	6,683		
" Holkar	77		
" Sillana	4,392		
" Sirohee	688		
" Punnah	996		
" Chirkhari	858		
" Ajehgurh	935		
" Behat	140		
" Paldeo	24		
" Lawa	22		
Nizam's Government on account of Mahratta Chouth	10,811		
		146,711	
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of United Malwa Contingent:			
From Dewas — £ 3,302			
" Jowrah — 19,878			
" Malani — 30			
	23,210		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar — £ 766			
" Jabooah — 148			
" Burwanee — 451			
	1,365		
Contribution from Alirajpore	295		
Contribution from Amjeerah	2,948		
		77,500	
			224,211
CENTRAL PROVINCES.			
Tributes from various Petty States	...	...	13,591
PUNJAB.			
Tributes from Sokeith	1,100		
" Mundee	10,000		
" Kupoorthulla	13,100		
" Chumba	500		
" Various Petty States	3,207		
		27,907	
Fees on Successions:			
Nawab of Loharow (Delhi District)		99	
			28,006
MADRAS.			
Tributes from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tributes from Kattywar		56,140	
" Joonaghur		2,340	
" Ballasinore		1,108	
" Durumpoor		900	
" Loonawara		1,047	
" Various Petty States		626	
Subsidy from the Kutch Government		18,695	
Contribution from Jagirdars for Southern Mahratta Horse		7,710	
			88,566
TOTAL, TRIBUTES, &c.		£	699,017

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section B.—Interest.

Revenue £711,011. Expenditure £4,619,443.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest	24	Receipts	46		711,011	...
Intetest on Debt other than that charged to Railways and Irrigation Works	25	Expenditure	48		...	4,137,065
Interest on other Obligations	26	Expenditure	50		...	482,378
		TOTAL			711,011	4,619,443

No. 24.—ACCOUNT of INTEREST RECEIPTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SOURCES OF INTEREST.	£	£	£	£	£	£	£	£	£	£
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 86, Page 206	16,809	974	2,355	90	58,849	14,040	12,843	46,343	171,899	324,202
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 86	...	...	267	...	51	245	...	505	...	1,068
Under the Land Improvement Act . . .	...	...	...	...	434	2,384	...	...	...	2,818
To Cultivators	32	52	102	3	...	1,248	4,399	331	1,071	7,238
For Embankment and Drainage	...	...	..	...	2,098	..	...	...	...	2,098
To Service Funds	3,840	...	...	...	...	...	...	2,222	...	6,062
TOTAL INTEREST ON LOANS AND ADVANCES .	20,681	1,026	2,724	93	61,432	17,917	17,242	49,401	172,970	343,486
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30*c*, Page 68 . . .	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	238	...	...	56	1,881	3,382	740	7,479	6,723	20,499
TOTAL INTEREST ON INVESTMENTS .	250,325	...	...	56	1,881	3,382	740	7,479	6,723	270,586
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	135	...	...	...	6	...	2,069	9,039	129	11,378

Of District Road Cess	...	...	...	...	4,696	...	...	...	...	4,696
Of Public Works Cess	...	...	...	...	5,543	...	...	...	...	5,543
Of Balances due for Purchase Money of Waste Lands	...	...	...	236	...	12	57	...	...	305
Of Balances due for Commutation of Land Tax	...	...	...	131	...	...	...	...	...	131
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	135	...	...	367	10,245	12	2,126	9,039	129	22,053
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	189	...	...	...	...	...	2	...	41	232
Interest on overdrawn Capital of Guaranteed Railways	24,810	...	...	...	...	...	...	...	...	24,810
Sundry Items	5,072	15	120	81	105	67	36	79	874	6,449
TOTAL SUNDRY ACCOUNTS	30,071	15	120	81	105	67	38	79	915	31,491
TOTAL RECEIPTS IN INDIA £	301,212	1,041	2,844	597	73,663	21,378	20,146	65,998	180,737	667,616

RECEIPTS IN ENGLAND.—Interest realised from investment of Cash Balance	31,100		
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods brought to Account under "Subsidized Railways"	37		
		31,063	
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland		819	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36, Vic., Chap. 17		2	
Premium realized on the sale of 95,000*l.* India 3½ per cent. Stock		3,028	
			34,912
EXCHANGE ON RECEIPTS IN ENGLAND			8,483
TOTAL INTEREST RECEIPTS £			711,011

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1885.

	Amount of Loan, 31st March 1885.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	£	£	£	£
Loans bearing interest at 4½ per cent.—				
Transfer Loan of 1870	1,827,540	82,239	83,691	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,624,350	73,096	76,462	
Transfer Loan of 1879, 4½ per cent. portion	18,856,243	848,531	829,868	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	23,280	(*a*) 1,003	1,001	1,036,022
Loans bearing interest at 4 per cent.—				
Loan of 1832-33	872,970	34,919	58,280	
Loan of 1835-36	2,388,950	95,558	98,900	
Loan of 1842-43	23,447,970	937,919	931,030	
Loan of 1854-55	4,931,880	197,275	216,607	
Transfer Loan of 1st May 1865	25,590,219	1,023,609	983,837	
Transfer Loan of 22nd April 1854	1,226,778	49,071	279	
Reduced 4 per cent. Loan of 1879	9,310,360	372,414	382,617	
Promissory Notes for Mysore Family	89,135	3,565	3,482	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	10,050	402	581	2,735,613
Loans bearing interest at 3½ per cent.—				
Loan of 1853-54	54,090	1,893	1,555	1,555
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	43,235	1,946	2,545	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	2,051	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	32,410	1,296	1,198	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	53,620	2,145	1,712	7,506
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60			216	
5 per cent. Sicca Rupee Loan of 1830			165	
5 per cent. Loan of 1841-42			...	
5 per cent. Loan of 1856-57			328	
5 per cent. Loan of 1854-55 for Public Works			...	
5 per cent Debenture Loan of 1867-68			55	
4½ per cent. Transfer Loan of 1871			...	
4½ per cent. Transfer Loan of 1872			1,184	
4 per cent. Loan of 1824-25			19	
4 per cent. Loan of 1828-29			...	
Reduced 4 per cent. Loan of 1881			...	
Treasury Bills at 2½ pie per R100 per diem			...	1,967
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	199,265	7,971	7,342	
Commission on Stock Notes	...	...	47	
Discount on Loans	...	...	2,798	
Deduct—Recredit of Interest paid on paper held on Government Account			9,666	521
TOTAL INTEREST PAID UPON RUPEE DEBT £				3,783,184
STERLING DEBT.				
India 5 per cent. Stock (prior to 5th July 1880)	...	...	598	
India 3½ per cent. Debentures	5,000,000	175,000	247,000	
India 4 per cent. Stock	53,388,102	2,135,524	1,936,740	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			199,930	
Transfer Loan of 22nd April 1854	...(*b*)	...	45,306	
India 3½ per cent. Stock			122,669	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock	5,397,426	188,910	59,152	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			1,993	
India 3 per cent. Stock			67,499	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock	3,248,548	97,456	1,695	
India 3 per cent Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			...	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Act 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	66,125	
Temporary Loans	...	...	3,144	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	409,700	16,388	24,431	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,946		
TOTAL			2,776,282	
Discount on the issue of India 3 per cent. Stock			184,184	
Commission on renewals of India Debentures			2,547	
TOTAL INTEREST ON STERLING DEBT £				2,963,013
EXCHANGE ON PAYMENTS IN ENGLAND				719,988
GRAND TOTAL £				(*c*) 7,466,185

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) This is a Rupee Loan, the interest on which is payable in England at the option of the holder.
(*c*) For division of the total charge between "13: Interest on Ordinary Debt" and "38: State Railways, Interest on Debt" and "42: Irrigation—Major Works Interest on Debt", see distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1885—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken Provincially.

	Ordinary Debt.				Debt incurred for Railways, and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
	£	£	£	£	£	£	£
India, General	...	892,724	—6,822	885,902	1,616,959	461,452	2,078,411
Central Provinces	...	...	1,046	1,046	37,151	...	37,151
British Burmah	...	...	...	...	99,171	...	99,171
Assam	...		41	41	...	...	
Bengal	...	...	853	853	171,526	221,263	392,789
North-Western Provinces and Oudh.	...	...	3,019	3,019	15,062	249,289	264,351
Punjab	...	...	596	596	18,066	...	18,066
Madras	...	...	758	758	...	...	...
Bombay	...	...	1,030	1,030	...	...	...
Total, India	...	892,724	521 (a)	893,245	1,957,935	932,004	2,889,939
England	2,377,650	45,306	186,731	2,609,687	353,326	...	353,326
Exchange	577,750	11,009	45,374	634,133	85,855	..	85,855
TOTAL	2,955,400	949,039	232,626	4,137,065	2,397,116	932,004	3,329,120

TOTAL £7,466,185, as in last page.

(a) 184,184*l.* on account of Discount on the issue of 3,000,000*l.* India 3 per cent. Stock and 2,547*l.* on account of Commission on renewals of India Debentures.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1885, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	£	£	£	£
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions . . .	1,584,723	1,574,680	6, 5 & 4	73,599
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	280
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.) . .	23,450	23,450	8 & 6	1,631
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Charitable Endowment	...	4,000	6	240
Treasury Notes.				
Treasury notes on account of Soldier's Savings Bank Deposits	300	250	4 & 3¾	...
Treasury Notes for Bhonsla Family Temples . .	34,370	34,520	5	2,112
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c. .	7,162	8,512	4	291
Service Funds.				
Treasury Notes issued in favour of Service Funds .	1,153,016	1,208,023	4	45,865
Civil Fund	720,976	745,997	4 & 5	36,595
Uncovenanted Service Family Pension Fund, Deferred Annuity Branch	125	126		1
Uncovenanted Service Family Pension Fund, Insurance Branch	21	21		...
Uncovenanted Service Family Pension Fund . .	(*b*) 844,489	890,877	6	49,425
Savings Banks.				
Deposits in District Savings Banks	55,911	61,419	3¾	2,059
Post Office Savings Bank Deposits	41,006	78,601	3¾	37,521
State Railway Provident Institutions . . .	39,199	47,311	3¾	2,757
Civil Engineers' Provident Fund	...	7,227	4	63
Regimental Savings Banks Deposits . . .	87,108	88,617	3¾	4,429
General Family Pension Fund	4,615	3,303	3¾	310
Hindu Family Annuity Fund	2,932	2,930	3¾	148
Bengal Christian Family Pension Fund . . .	...	419	3¾	4
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	135,486	121,332	4	6,036
Balances of Railway Funds	(*c*) 156,498	167,725	3¾	5,980
Balances of net Railway Traffic Receipts . .	...	...	...	1,865
Post Office Guarantee Fund	...	...	3¾	214
Miscellaneous Accounts	...	...		347
CENTRAL PROVINCES.	4,973,852	5,151,805		274,956
Savings Banks.				
Deposits in District Savings Banks	58,040	58,321	3¾	2,076
Post Office Savings Bank Deposits	35,710	(*a*) 58,891	3¾	...
State Railway Provident Institutions . . .	4,643	5,125	3¾	177
BRITISH BURMAH.	98,393	122,337		2,253
Savings Banks.				
Deposits in District Savings Banks	(*d*) 24,697	22,604	3¾	813
Post Office Savings Bank Deposits	16,489	(*a*) 22,970	3¾	...
State Railway Provident Institutions . . .	6,989	8,237	3¾	277
	48,175	53,811		1,090
Carried forward . £	5,120,420	5,327,953		278,299

(*a*) The interest on these Deposits is included in 37,521*l.* entered under "India, General."
(*b*) Exceeds the Closing Balance in last year's Account by 2*l.* for correction since made.
(*c*) Exceeds the Closing Balance in last year's Account by 16,081*l.*, being balance of Guarantee Fund and Deposits, Oudh and Rohilkhand Railway, included here now.
(*d*) Falls short of the Closing Balance in last year's Account by 1*l.* for correction since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1885, &c.—*continued.*

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward	5,120,420	5,327,953		278,299
ASSAM.				
Savings Banks.				
Deposits in District Savings Banks	36,147	40,679	3¾	1,406
Post Office Savings Bank Deposits	17,521	(a) 30,488	3¾	...
State Railway Provident Institutions	...	8	3¾	...
Miscellaneous.				
Miscellaneous Accounts	...	...	...	2
	53,668	71,175		1,408
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	294,392	287,573	3¾	10,570
Deposits in District Savings Banks	264,239	271,891	3¾	9,576
Post Office Savings Bank Deposits	229,564	(a) 378,901	3¾	...
State Railway Provident Institutions	14,627	24,307	3¾	669
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	37
Miscellaneous Accounts	...	...	...	78
	802,822	962,672		20,930
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Deposits in District Savings Banks	180,757	187,530	3¾	6,622
Post Office Savings Bank Deposits	115,467	(a) 189,056	3¾	...
State Railway Provident Institutions	1,278	2,078	3¾	73
Miscellaneous.				
Miscellaneous Accounts	...	...	...	39
	317,502	398,664	...	7,534
PUNJAB.				
Savings Banks.				
Deposits in District Savings Banks	107,404	110,686	3¾	3,872
Post Office Savings Bank Deposits	85,096	(a) 144,743	3¾	...
State Railway Provident Institutions	34,448	44,795	3¾	1,334
	226,948	300,224		5,206
MADRAS.				
Service Funds.				
Treasury Notes of Service Funds	1,497,640	1,617,640	4	62,106
Civil Fund	(b) 80,268	84,697	4 & 5	6,494
Apothecaries' Fund	(b) 7,808	8,200	4	308
Savings Banks.				
Government Savings Bank Deposits	(b) 282,185	275,447	3¾	9,892
Post Office Savings Bank Deposits	74,665	(a) 134,638	3¾	...
Regimental Savings Banks Deposits	(b) 27,024	27,943	3¾	1,088
Miscellaneous.				
Balances of Madras Railway Special Funds	15,478	17,653	3¾	638
Deposits of the Administrator General	138	120	...	5
Land Revenue Collections refunded	...	...	...	6
Miscellaneous Accounts including Refunds	...	...	...	1,169
	1,985,206	2,166,338		81,706
Carried forward	8,506,566	9,227,026		395,083

(a) The interest on these Deposits is included in 37,521*l* entered under "India, General."
(b) Differ from the closing balances in last year's account by 1*l*. for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1885, &c.—*continued.*

	Amount, 31st March 1884.	Amount, 31st March 1885.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward . .	8,506,566	9,227,026		395,083
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	95,689	91,689	5 & 6	4,427
Service Funds.				
Uncovenanted Service Family Pension Fund . .	74,379	82,188	6	4,348
Bombay Island Police Fund	31,009	30,918	4½ & 5	1,705
Savings Banks.				
Government Savings Banks Deposits . . .	1,707,949	1,742,846	3¾	63,215
Post Office Savings Bank Deposits	(*b*) 134,492	(*a*) 304,130	3¾	...
State Railway Provident Institutions . . .	(*c*) ...	...	3¾	...
Regimental Savings Banks Deposits . . .	28,883	30,020	3¾	1,129
Local Fund Pension Fund	2,640	3,045	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	(*c*) 1,114	1,495	3¾	96
Miscellaneous.				
Deposits of the Administrator General . . .	(*d*) 22,948	23,139	4	1,145
Miscellaneous Accounts, including Refunds . .	...	...	...	7,538
	2,099,103	2,309,470		83,603
TOTAL IN INDIA . £	10,605,669	11,536,496		478,686

	£	£
CHARGES IN ENGLAND:		
Interest on the Balance of the India Office Provident Fund	1,117	
Interest on Deposits in Regimental Savings Banks of men returned from India .	1,853	
		2,970
EXCHANGE ON CHARGES IN ENGLAND		722
GRAND TOTAL . £		482,378

(*a*) The interest on these Deposits is included in 37,521*l.* entered under "India, General."
(*b*) Balance of P. O. Savings Bank Deposits included now.
(*c*) Differ from the Closing Balances in last year's Account by 1*l.* for corrections since made.
(*d*) Falls short of the Closing Balance in last year's Account by 18*l.* for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	£	£	£	£	£	£	£	£	£	£
Civil Fund, including Treasury Notes .	82,460	...	...	...	...	...	...	68,600	...	151,060
Uncovenanted Service Fund .	49,426	...	...	...	...	...	...	...	4,348	53,774
Other Service Funds . .	...	...	...	...	...	...	...	308	1,705	2,013
TOTAL, SERVICE FUNDS £	131,886	...	...	...	...	...	...	68,908	6,053	206,847
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	10,570	...	...	9,892	63,215	83,677
District Savings Bank . . .	2,059	2,076	813	1,406	9,576	6,622	3,872	...	...	26,424
Post Office Savings Bank . . .	37,521	...	...	...	..	...	...	...	...	37,521
State Railway Provident Institutions .	2,757	177	277	...	669	73	1,334	...	...	5,287
Civil Engineers' Provident Fund .	63	...	...	...	...	...	...	...	...	63
Regimental Savings Bank .	4,429	...	...	...	...	...	...	1,088	1,129	6,646
Other Bank Accounts . . .	462	...	...	...	...	...	...	...	96	558
TOTAL, SAVINGS BANKS . £	47,291	2,253	1,090	1,406	20,815	6,695	5,206	10,980	64,440	160,176

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section C.—Post Office, &c.

Revenue £1,797,846. Expenditure £2,145,249.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Post Office . .	27	Receipts and Expenditure . . .	54		1,047,130	1,270,454
Telegraph . .	28	Receipts and Expenditure	56		570,552	788,435
	28A	Establishment—Indian Telegraphs . .	57	362,864		
	28B	Construction—Indian Telegraphs . .	58	275,360		
	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	59	41,553		
	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	21,714		
	28E	Capital Expenditure included in Account No. 28	61	286,652		
Mint . . .	29	Receipts and Charges	62		180,164	86,360
		TOTAL .			1,797,846	2,145,249

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	19,082	10,802	10,882	8,485	65,378	41,255	25,816	26,345	46,671	254,716
Sale of Postage Stamps:										
Ordinary Stamps	30,103	18,162	12,201	8,895	115,716	64,841	50,175	100,585	117,878	518,556
Service Stamps	8,826	7,026	2,288	2,807	27,690	23,596	28,301	28,322	32,906	161,762
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	34	17,237	...	...	17,271
Fees and Petty Receipts	183	115	294	149	984	629	345	909	770	4,378
Contributions from Native States	86	...	...	...	...	...	600	...	...	686
Money Order Receipts	9,333	5,793	4,486	3,818	31,968	15,192	8,369	13,501	11,260	103,720
Commission on sale of Indian Postal Notes	15	36	3	5	112	57	34	107	38	407
Commission on British Postal Orders	3	4	2	2	9	8	13	7	5	53
Bullock Train	...	...	...	...	...	...	10,132	...	...	10,132
District Post Collections, including Zemindary Dak Receipts in Bengal	...	...	1	...	1,601	...	2,250	1	100	3,953
GROSS RECEIPTS . £	67,631	41,938	30,157	24,161	243,458	145,612	143,272	169,777	209,628	1,075,634
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	6,749	...	...	...	19,908	26,657
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	1,643	1,643
Refunds	4	5	4	5	92	16	18	24	36	204
	4	5	4	5	6,841	16	18	24	21,587	28,504
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . £	67,627	41,933	30,153	24,156	236,617	145,596	143,254	169,753	188,041	1,047,130
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	8,760	...	...	...	...	8,760
Comptroller, Deputy Comptroller, Assistant Comptroller, and Superintendent attached to Comptroller's Office	...	...	...	...	3,563	...	...	...	...	3,563
Office Establishment of the Director General	...	...	...	...	3,248	...	...	...	...	3,248
Do. do. of the Comptroller	...	...	...	...	23,004	...	...	...	...	23,004
Office Expenses of the Director General	...	...	...	...	4,022	...	...	...	...	4,022
Do. do. of the Comptroller	...	...	...	...	777	...	...	...	...	777
Travelling Expenses of the Office of the Director General	...	...	...	...	710	...	...	...	...	710
Do. do. do. of the Comptroller	...	...	...	...	91	...	...	...	...	91

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, R. M. S.	2,532	1,330	854	728	5,160	1,880	2,796	2,100	1,719	19,099
Post Masters of Calcutta, Madras, and Bombay, Superintendents, and Inspectors	3,508	2,606	1,799	1,672	17,802	12,998	7,553	10,666	8,982	67,686
Office Establishments	30,285	19,906	12,408	11,800	131,608	83,099	48,340	61,315	90,108	488,869
Office Expenses	1,323	1,917	1,453	725	14,629	6,667	3,160	3,408	7,295	40,577
Travelling Expenses	2,329	2,090	975	1,222	8,345	6,138	3,977	4,389	3,441	32,906
Conveyance of Mails:										
Road Establishment	8,334	4,858	199	5,671	17,698	4,023	5,071	21,301	19,406	86,561
Ferry Establishment	...	20	3	5	183	...	74	92	...	377
Contingent Road Charges	299	443	61	140	1,711	68	125	592	916	4,355
Payments to P. & O. Company for conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,212	1,212
Steam Service Contract	...	...	1,260	4,250	53	...	...	...	300	5,863
Payments to State Railways	8,293	406	423	578	30,149	697	2,034	726	324	43,630
Bullock Train Establishment	...	...	...	...	...	...	10,353	...	...	10,353
Boat Establishment and Charges	44	...	156	160	2,136	...	...	106	102	2,704
Mail Cart Establishment and Charges	2,181	2,537	135	753	435	4,871	29,072	1,924	8,452	50,360
Railway Charges	...	...	121	237	3,101	1	2,315	3,163	10,813	19,751
Discount on Sale of Postage Stamps	947	567	380	277	3,622	2,018	1,565	3,101	3,645	16,122
Special Pay, &c., of the British Indian Representative at the Postal Congress at Lisbon	...	...	...	...	...	...	...	...	316	316
Miscellaneous Charges of Post Office	471	193	404	174	4,112	5,519	614	611	4,406	16,504
Subsidies	...	...	6,406	...	50,793	...	...	...	2,400	59,599
Bounty Money	...	...	29	...	2	...	...	31	185	247
District Post Establishments, including Zemindary Dak Charges in Bengal	9,799	5,066	11,287	2,690	32,573	19,424	13,074	11,109	8,987	114,009
TOTAL CHARGES IN INDIA £	70,345	41,939	38,353	31,082	368,287	147,403	130,223	124,634	173,009	1,125,275
CHARGES IN ENGLAND:										
Stores for India				(a) 827,632 (b) 21,993				8,836	13,799	44,628
				849,625				133,470	186,808	
Payments under the Postal arrangement with the Lords of H. M.'s Treasury									70,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad (to 30th April 1884)									1,200	
Deputation Allowance of the Representative of British India at the Postal Congress at Lisbon, &c.									970	72,170
TOTAL CHARGES IN ENGLAND £										116,798
EXCHANGE ON CHARGES IN ENGLAND										28,381
TOTAL CHARGES of the POST OFFICE £										1,270,454

N. B.—The estimated amount of sea-postage retained by India is 2,467*l.*

(*a*) Total charges in India for the Bengal Presidency.

(*b*) The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT for the year ended 31st March 1885.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.	£	£	£	£	£	£
INDIAN TELEGRAPHS.						
Message Revenue.						
Sale of Stamps deducting Refunds	...	...	302,962	...	302,962	...
Receipts from other Administrations	...	...	9,870	...	9,870	...
Other Receipts by Cash and Postage Stamps	...	...	30,618	...	30,618	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	42,367	...	42,367	...
Recoveries from Railways of Maintenance Charges	...	...	54,347	...	54,347	...
Recoveries from Guaranteed Lines and Offices	...	...	9,944	..	9,944	...
Miscellaneous Receipts	...	...	11,630	...	11,630	...
Receipts of Provincial Telegraphs.						
Message Revenue, Bombay	...	...	368	...	368	...
Message Revenue, Bengal	...	...	3	...	3	...
TOTAL	..	...	462,109	...	462,109	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	72,745	...	72,745	...
Miscellaneous	60	...	121	...	181	...
PERSIAN SECTION.						
Message Revenue	...	..	3,422	...	3,422	...
Miscellaneous	...	...	2,972	...	2,972	...
REVENUE IN ENGLAND.						
Message Revenue	..	...	...	30,940	...	30,940
Common Purse Arrangement	...	...	...	—7,510	...	—7,510
Repayment, &c.		...	...	...	...	...
TOTAL	60	...	79,260	23,430	79,320	23,430
					541,429	23,430
					564,859	
EXCHANGE on Receipts in England	...	...	...	...	5,693	
			TOTAL RECEIPTS		570,552	
CHARGES.						
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	46,195	...	311,201	5,468	357,396	5,468
Construction, *see* Statement B	107,535	132,782	35,043	...	142,578	132,782
TOTAL	153,730	132,782	346,244	5,468	499,974	138,250
Provincial Telegraphs.						
Bombay.						
Establishment	...	...	520	...	520	...
Construction	7	...	...	...	7	...
Tools and Plant	90	...	88	...	178	...
Bengal.						
Establishment	...	...	52	...	52	...
Construction	...	...	...	...	...	...
Tools and Plant	43	...	...	...	43	...
TOTAL	140	...	660	...	800	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	3,977	...	35,661	...	39,638	...
Persian Section. Working and Maintenance, *see* Statement D.	2,050	...	19,664	...	21,714	...
Charges in England—						
Establishment	...	...	...	5,274	...	5,274
Royalties	...	...	...	200	...	200
Miscellaneous	...	..	...	1,240	..	1,240
Stores	...	16,947	...	589	...	17,536
Charges in other Departments	1,172	...	743	...	1,915	...
TOTAL	7,199	16,947	56,068	7,303	63,267	24,250
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18,027	...	18,027
					564,041	180,527
					744,568	
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	43,867	
			TOTAL CHARGES		£ 788,435	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING. Departmental Signal Offices. Imperial.	SIGNALLING. Departmental Signal Offices. Postal combined.	SIGNALLING. Non-Departmental Offices. Railway Offices.	SIGNALLING. Non-Departmental Offices. Private Line Offices.	Workshop.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Superior Officers	9,839	...	...	...	...	...	...	...	...	...	9,839
Examiner and Assistant Examiner	...	2,034	...	...	...	...	...	...	...	...	2,034
Superintendents and Assistant Superintendents	4,070	...	1,729	61,333	...	...	...	...	...	1,074	68,206
Establishment	2,865	3,863	3,309	12,135	17,456	144,102	5,819	9,116	124	2,982	201,771
Allowances	1,965	224	132	1,891	403	24,507	...	...	...	365	29,487
Rent	...	...	...	393	...	3,159	...	...	...	...	3,552
Travelling charges	1,696	57	...	10,027	3,020	5,300	...	...	...	...	20,100
Contingent charges	493	91	97	529	30	4,921	...	...	...	...	6,161
Tools and Plant	577	64	270	174	750	8,968	1,937	6,147	1,882	...	20,769
Training Postal Officials	...	...	...	...	...	...	1,021	...	...	...	1,021
TOTAL	21,505	6,333	5,537	86,482	21,659	190,957	8,777	15,263	2,006	4,421	362,940
DEDUCT—Recovered from other Departments	...	...	...	76	...	...	...	...	...	...	76
NET TOTAL	21,505	6,333	5,537	86,406	21,659	190,957	8,777	15,263	2,006	4,421	362,864
Of which charged to Capital	7,549	2,261	...	19,620	...	4,452	2,178	4,797	917	4,421	46,195
Revenue	13,956	4,072	5,537	66,786	21,659	186,505	6,599	10,466	1,089	...	316,669

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	Total.
	£	£	£
Railway Lines	44,074	...	44,074
Departmental Lines	171,237	...	171,237
Workshop and Press	1,444	...	1,444
Repairs of Lines and Buildings	...	34,085	34,085
Losses	...	53	53
Suspense	4,970	...	4,970
Store and Workshop contingencies	7,444	905	8,349
TOTAL	229,169	35,043	264,212
DEDUCT—Value of stores expended in excess of amount purchased on same account (*i. e.*, diminution of stock)	—11,148	...	—11,148
NET CHARGE FOR CONSTRUCTION	240,317	35,043	275,360
Of which—			
Charged in India	107,535	35,043	142,578
Charged in England, being purchase of stores there	132,782	...	132,782

DETAILS OF LINES CONSTRUCTED.

Railway Lines.	£
Kokhilamukh to Moriani	2,018
Hospett to Gadag	4,161
Hubli to Dharwar	1,066
Gadag to Hubli	2,959
Londa to Belgaum	1,316
Shariagh to Peshin	1,147
Cawnpore to Kalpi	3,397
Sitarampore to Chikanderpur	5,887
Kutni to Umaria	2,223
Rangoon to Thayetamien	1,195
Dum-Dum to Khoolna	1,230
Sealdah to Goalundo	3,437
Raipur to Bilaspore	4,020
Lucknow to Sitapur	4,381
Rewari to Ferozepore River	2,690
Kandahar Railway mile 54 to 84	2,331
Other Lines	616
	44,074

Departmental Lines.	£
Tavoy to Siam	1,078
Cuddapah to Kurnool	5,865
Akyab to Moungdoo	2,589
Ramoo to Moungdoo	1,040
Chittagong to Ramoo	1,521
Nazira to Sonaria	1,244
Goontakul to Anuntapore Post Office	2,441
Dharwar to Hospett	1,437
Sibi to Shariagh	7,720
Shariagh to Quetta	6,700
Field Sibgraph Line	4,334
Coupling the Posts on line extending to Burhee Terminal	1,949
Biddabatty to Raneegunge	1,189
Arrah to Dehree	2,047
Kalyan to Manmad	1,249
Poona to Kurdehi	1,522
Tavoy to Siamese Frontier	8,404
Rangoon to Yandoon	2,247
Rangoon to Prome	1,994
Dinagepore to Saifgunge	4,602
Sara to Julpigoree	5,504
Khoolna to Burrisal	2,552
Cuttack to Berhampore	1,619
Madras Junction to Gudar	2,879
Bezvada to Rajamandry	2,350
Bezvada to Guntoor	1,470
Guntoor to Nellore	5,768
Madras to Tanjore	1,892
Line taken over from South Indian Railway	19,895
Manickpore to Jhansi	10,365
Manmar to Bhosawal	1,188
Amritsar to Lahore	1,731
Rajpura to Dowraha	1,763
Umballa to Nahan	2,103
Alibag to Cawnpore	1,312
Sylhet Office to Langla Post Office	1,622
Sakri Railway Station to Betteah Post Office	1,608
Purneah to Monihari	1,070
Bhudruck to Chand Bally	1,122
Other Lines	42,252
	171,237

No. 28C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Director	1,464	...	...	...	...	...	...	...	...	1,464
Traffic Manager and Assistant	...	...	1,046	...	..	...	...	...	...	1,046
Superintendents and Assistant Superintendents	...	...	...	824	2,340	...	...	...	...	3,164
Establishment	517	162	420	5,408	11,676	1,259	...	...	...	19,442
Travelling Charges	120	32	..	666	306	...	...	...	...	1,124
Rent	...	...	...	...	420	...	...	...	...	420
Contingencies	52	9	...	424	163	264	...	...	...	912
Tools and Plant	152	...	25	1,092	1,652	...	...	...	...	2,921
Cable Steamer	...	...	...	11,092	...	...	...	...	...	11,092
Subsidies	...	...	...	...	...	...	659	...	...	659
Repairs	...	...	...	...	...	...	..	10,603	...	10,603
Suspense	...	...	...	...	...	37,443	...	859	...	38,302
Works	...	...	...	...	...	...	...	...	1,241	1,241
	2,305	203	1,491	19,506	16,557	38,966	659	11,462	1,241	92,390
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	50,837	...	...	...	50,837
NET EXPENDITURE	2,305	203	1,491	19,506	16,557	—11,871	659	11,462	1,241	41,553
Of which—										
Charged in India, Revenue	2,305	203	1,491	19,923	16,557	—15,337	659	9,860	...	35,661
Capital	...	...	...	—417	...	3,466	...	859	69	3,977
Charged in other Departments	...	...	...	...	...	...	...	743	1,172	1,915
TOTAL	2,305	203	1,491	19,506	16,557	—11,871	659	11,462	1,241	41,553

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£
Director and Assistant Director	1,800	...	506	...	...	...	...	...	2,306
Superintendent and Assistant Superintendents	...	...	2,460	...	1,848	...	...	...	4,308
Inspectors	...	...	...	1,798	...	...	...	...	1,798
Establishment	186	242	57	1,130	4,944	238	...	...	6,797
Rent	24	...	104	98	252	...	...	...	478
Travelling charges	410	48	244	735	709	...	...	...	2,146
Contingencies	80	15	779	38	307	...	...	...	1,219
Tools and Plant	...	...	...	80	77	...	...	...	157
Profit and Loss	...	...	...	18	18	...	...	...	36
Repairs	...	...	...	...	...	...	577	...	577
Works	...	...	...	...	...	...	...	2,282	2,282
Suspense	...	...	...	...	...	661	429	...	1,090
	2,500	305	4,150	3,897	8,155	899	1,006	2,282	23,194
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	1,480	...	...	1,480
NET EXPENDITURE	2,500	305	4,150	3,897	8,155	—581	1,006	2,282	21,714
Of which—									
Charged in India—									
Revenue	2,500	305	4,150	3,897	8,155	80	577	...	19,664
Capital	...	...	...	...	...	—661	429	2,282	2,050
TOTAL	2,500	305	4,150	3,897	8,155	—581	1,006	2,282	21,714

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1884-85.

INDIA.

	EXPENDITURE OF THE YEAR.				Charges to rented lines and offices for exchange paid in England on stores used for them.	TOTAL.	Previous Years.	To end of Year.	Corrections.	Net.
	By TELEGRAPH DEPARTMENT.			By other Departments from their Grants.						
	Direct Outlay.	15 per cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.							
	£	£	£	£	£	£	£	£	£	£
LINES:										
Departmental	165,859	21,213	187,072	...	...	187,072	1,891,364	2,078,436	...	2,078,436
Railway	51,393	7,475	58,868	...	5,052	63,920	476,804	540,724	...	540,724
Guaranteed	566	85	651	...	...	651	58,005	58,656	...	58,656
Temporary Telegraphs for Military purposes	4,334	650	4,984	...	...	4,984	—9,264	—4,280	...	—4,280
TOTAL LINES . £	222,152	29,423	251,575	...	5,052	256,627	2,416,909	2,673,536	...	2,673,536
BUILDINGS:										
Signal Offices	45	7	52	29,742	...	29,794	359,232	389,026	...	389,026
Quarters for Officers	...	...	...	...	...	...	1,224	1,224	...	1,224
Cable Houses and Tanks	...	...	...	...	...	...	3,722	3,722	...	3,722
Store Houses	...	...	...	2,451	...	2,451	33,130	35,581	...	35,581
Workshop and Press Buildings	...	...	...	1,970	...	1,970	16,382	18,352	...	18,352
TOTAL BUILDINGS . £	45	7	52	34,163	...	34,215	413,690	447,905	...	447,905
TOOLS AND PLANT:										
First fitting of Railway Offices	12,344	...	12,344	...	...	12,344	117,003	129,347	...	129,347
Other Tools and Plant	1,444	...	1,444	...	...	1,444	14,447	15,891	...	15,891
Store and Workshop contingencies	558	...	558	...	...	558	...	558	...	558
TOTAL TOOLS AND PLANT . £	14,346	...	14,346	...	...	14,346	131,450	145,796	...	145,796
STORES:		Issues of stores.								
Europe Stores	132,782	...	...	...	...	...	...	...	...	
Other Stores	42,720	...	...	...	...	...	...	...	...	
TOTAL STORES . £	175,502	—159,934	15,568	...	...	15,568	199,901	215,469	...	215,469
SUSPENSE HEADS AFFECTING BUDGET GRANT	4,971	...	4,971	...	...	4,971	4,824	9,795	...	9,795
CHARGE FOR EXCHANGE PAID IN ENGLAND	...	...	...	25,840	...	25,840	25,182	51,022	—5,473	45,549
TOTAL . £	417,016	—130,504	286,512	60,003	5,052	351,567	3,191,956	3,543,523	—5,473	3,538,050
PROVINCIAL TELEGRAPH LINES:										
Bengal	43	...	43	...	...	43	190	233	...	233
Bombay	97	...	97	—37	...	60	4,960	5,020	...	5,020
TOTAL . £	140	...	140	—37	...	103	5,150	5,253	...	5,253
TOTAL CAPITAL EXPENDITURE, INDIA . £	417,156	—130,504	286,652	59,966	5,052	351,670	3,197,106	3,548,776	—5,473	3,543,303

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1885.

CALCUTTA MINT.	£	£
RECEIPTS.		
Seignorage on Gold	151	
Seignorage on Silver	23,763	
Gain on Coinage Operations	1,143	
Gain on Copper Coinage	56,968	
Sale of old Stores and Materials	1,917	
Miscellaneous Receipts	1,356	
TOTAL RECEIPTS ... £		85,298
CHARGES.		
Establishment:	£	
Direction and Office	6,489	
Civil Guard	467	
Bullion Establishment	610	
Mechanical and Operative Establishment	13,321	
Assay Establishment	4,610	
Office Expenses, &c.	742	
	--	26,239
Loss of Weight in Coinage:		
Gold	13	
Silver	1,646	
Value of Silver and Copper used for Contingent purposes	3,941	
Loss on melting Remittances	9	
		5,609
Purchase of Local Stores:		
Cost of Country Coal, Oil, &c.		6,447
Rents, Rates, and Taxes		1,440
		39,735
Charges in England—Stores for India		978
TOTAL CHARGES under the Head "MINT"		40,713
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions and Gratuities to Mint Servants	2,039	
Value of Stationery supplied	27	
Value of Printing executed by Government Press	56	
Note.—This does not include Absentee and Pension Allowances in England		2,122
TOTAL CHARGES . £		42,835
Estimated Value of Mint Buildings on 31st March 1885 . £		161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
Gold:		£
Gold Mohurs	8,643	12,964
Silver:		
Rupees	10,572,061	1,057,206
Half Rupees	...	...
Quarter Rupees	3,596,040	89,901
Eighth Rupees	7,199,963	90,000
Copper:		
Quarter-Annas	43,195,790	67,493
Ceylon 5 Cents	290,000	1,450
" Cents	1,002,621	1,003
" Half Cents	620,000	310
TOTAL COINAGE .	66,485,118	1,320,327

MADRAS MINT.	
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.	
RECEIPTS.	
Sale Proceeds of Old Stores and Materials	66
TOTAL RECEIPTS . £	66
CHARGES.	
Charges on account of the Mint falling under other Heads of Service, *viz.*—	
Pensions to Mint Servants	305
TOTAL CHARGES . £	305
Estimated Value of Mint Buildings on 31st March 1885 . £	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations for the Year ended 31st March 1885—*continued.*

BOMBAY MINT.		£	£
RECEIPTS.			
Seignorage on Silver		91,836	
Assay Fees		10	
Gain on Coinage Operations		703	
Sale of old Stores and Materials		177	
Miscellaneous Receipts		2,049	
TOTAL RECEIPTS		£	94,775
CHARGES.			
Establishment:	£		
Direction and Office	7,289		
Operative Establishment	13,544		
Assay Establishment	4,875		
Office Expenses, &c.	1,890		
Payment to Officers of other Provinces	163		
		27,761	
Loss of Weight in Coinage:			
Miscellaneous		2,971	
Stores purchased locally		3,716	
			34,448
Charges in England—Stores for India			8,720
TOTAL CHARGES under the Head "MINT"		£	43,168
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,078	
Value of Stationery supplied		32	
Value of Printing executed by Government Press		35	
			1,145
TOTAL CHARGES		£	44,313
Estimated Value of Mint Buildings on 31st March 1885		£	276,251

AMOUNT COINED DURING THE YEAR.		Number.	Value.
Silver:			£
Rupees	British Indian Coins	44,939,206	4,493,920
	New Portuguese Coin	1	...
Half Rupees	British Indian Coins	...	...
	New Portuguese Coin	...	...
Quarter Rupees	British Indian Coins	1,709,152	42,729
	New Portuguese Coins	...	...
Eighth Rupees	British Indian Coins	1,638,056	20,476
	New Portuguese Coins	...	...
Copper:			
Quarter annas		16,844,800	26,320
Pies		8,073,600	4,205
Quarter Tangas (Goa Coins)		1,710,335	2,298
Eighth Tangas (Ditto)		2,979,330	2,208
TOTAL COINAGE		77,894,480	4,592,156

In England:			
Proceeds of Sale of Indian Coins sent to England for Assay		£	20
Exchange on receipts in England			5

	£	£	£
In England:			
Charges—Cost of Assay of Indian Coins	18		
Deputation allowance of an officer while inspecting machinery for the Bombay Mint	81	99	
Stores for India, also shown above:			
For Bengal	978		
For Bombay	8,720	9,698	
			9,797
Exchange on charges in England	...	...	2,380

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
MINT RECEIPTS (as per details above)	85,298	66	94,775	180,139	20	5	180,164
" CHARGES do.	39,735	...	34,448	74,183	9,797	2,380	86,360

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section D.—Civil Department.

Revenue £1,373,144. Expenditure £11,743,167.

Major Head.	No of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration.	30	Expenditure	66		...	1,666,925
	30A	Details of Charges under Secretariats	67	290,825	...	
	30B	" " Tour Charges	67	105,603	...	
	30C	Receipts and Charges on account of Paper Currency	68		...	
Law and Justice	31A	Receipts	69		546,059	...
	31B	Expenditure	70		...	3,305,978
	31C	Details of Charges under High Courts, &c.	71	289,333	...	
	31D	" " Civil and Sessions Courts	71	1,112,704	...	
	31E	" " Criminal Courts	71	887,300	...	
	31F	" " Jails	72	623,665	...	
	31G	" " Convict Charges	72	138,822	...	
Police	32	Receipts and Expenditure	73		319,400	2,832,725
Marine	33A	Receipts	74		165,974	...
	33B	Expenditure	75		...	531,973
Education	34	Receipts and Expenditure	79		203,291	1,238,787
Ecclesiastical	35	Expenditure	80		...	166,411
Medical	36A	Receipts	81		53,084	...
	36B	Expenditure	81		...	743,722
Political	37	Expenditure	82		...	799,028
Scientific and other Minor Departments	38A	Receipts	84		85,336	...
	38B	Expenditure	85		...	457,616
		TOTAL			1,373,144	11,743,167

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,871	24,871	
" of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
" of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	...	5,059	4,800	4,771	...	...	...	...	11,247	25,877	
Staff and Household Charges	12,889	600	590	...	2,766	3,527	2,297	(b) 13,105	(b) 19,001	54,775	
Durbar Fund	(a) 15,000	...	...	...	...	...	...	...	...	15,000	
											174,403
Salaries of Members of Executive Council	45,062	...	...	...	...	...	...	12,564	11,828	69,454	
Legislative Council	20,107	...	...	...	2,519	...	...	1,444	...	24,070	
Military Secretary	34,177	...	...	...	...	...	3,963	5,550	8,828	52,518	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	108,158	7,988	10,862	7,576	42,742	28,868	20,400	28,890	35,341	290,825	
Tour Charges (as per Details in Account No. 30B)	74,669	1,101	252	612	8,845	10,292	8,108	264	1,460	105,603	
											542,470
Salaries, Establishment, and Contingencies of:—											
Board of Revenue	...	...	...	...	26,933	22,702	...	29,474	...	79,109	
Financial Commissioner	...	...	...	...	...	...	15,107	...	...	15,107	
Commissioners: Salaries, Establishments, &c.	159	20,812	20,326	5,321	54,175	57,237	45,034	...	24,156	227,220	
											321,436
Salaries, Establishment, and Contingencies of:—											
Comptroller General	41,952	...	...	...	...	...	...	...	...	41,952	
Accountant General, Public Works Department	15,342	...	...	...	...	...	...	...	...	15,342	
Accountants General and Comptrollers	...	7,240	8,538	4,727	33,993	22,703	15,727	22,350	27,228	142,506	
Paper Currency Office	9,718	58	1,424	...	...	2,234	1,045	2,445	9,643	26,567	
Reserve Treasury	577	...	...	...	...	...	...	28	72	677	
Allowances to Presidency Banks	20,942	...	...	...	1,437	...	...	6,508	14,094	42,981	
											270,025
General Establishment of Local Funds (including Wards' Establishment)	2,413	13,267	789	...	18,320	5,129	8,569	12,462	567	61,516	
Press Commission	886	...	...	...	...	...	...	...	...	886	
Rents, Rates, and Taxes	3,870	2	276	...	...	25	...	...	...	4,173	
											66,575
TOTAL CHARGES IN INDIA . £	431,001	56,127	47,857	23,007	201,330	162,317	129,850	147,084	176,336		1,374,909
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										137,458	
Auditor and Assistants under Act 21 and 22 Vict. C. 106 S. 52										5,854	
Store Department Wages of labourers &c.,										24,994	
Bank of England and Bank of Ireland for management of Debt										29,326	
Law Charges, Postage of Despatches, and Telegrams to India										11,784	
Office Contingencies										11,705	
Cost of Books and Newspapers supplied to India										833	
Expenses incurred in the return of the Marquis of Ripon and his Suite to England										2,268	
Passage and outfit allowance of the Governor General of India and the Governor of Bombay and members of their staffs										5,186	
Deputation allowance of the Comptroller General while in England in connection with the Parliamentary Committee on Indian Railways										794	
Expenses incurred in the codification of the Law of Torts										315	
										230,517	
STORES FOR INDIA:											
Currency Notes, &c.										4,413	
											234,930
EXCHANGE ON CHARGES IN ENGLAND											57,086
TOTAL GENERAL ADMINISTRATION CHARGES . £											1,666,925

(a) Includes Additional Grant of 3,000*l.* formerly charged under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, *viz.*, 9,000*l.* in Madras and 10,331*l.* in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1885.

	£	£
INDIA, GENERAL.		
Secretariats:		
Financial Department	23,795	
Home Department	16,899	
Foreign Department	30,167	
Revenue and Agricultural Department	14,245	
Translator's Department	682	
Public Works Department	22,442	
	108,230	
Deduct—Cost of Europe Stores charged in the Accounts of Madras by reduction of Expenditure under India	72	
		108,158
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner: Salary Establishment, and Contingent Charges		7,988
BRITISH BURMAH.		
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent Charges		10,862
ASSAM.		
Secretaries to the Chief Commissioner: Salaries, Establishment, and Contingent Charges		7,576
BENGAL.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		42,742
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		28,868
PUNJAB.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		20,400
MADRAS.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		28,890
BOMBAY.		
Secretaries to Government; Salaries, Establishment, and Contingent Charges		35,341
TOTAL CHARGES UNDER SECRETARIATS, &c. £		290,825

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Tour and Extra Allowances to Clerks and Servants	845	...	...	1	1,589	34	...	...	...	2,469
Travelling Allowances	32,984	226	173	480	253	2,538	2,520	264	716	40,154
Deputation Allowances	587	...	...	...	1,992	2,147	124	...	...	4,850
Maintenance Allowances	13,904	...	...	...	...	...	...	...	...	13,904
Education Allowances	287	...	...	...	...	...	...	...	...	287
Special Train	2,173	...	...	...	...	...	...	...	...	2,173
Posting, Bullock Train, and Railway Train hire	3,139	...	...	...	...	1,635	...	...	...	4,774
Commissariat Carriage and Supplies	149	...	...	...	...	...	...	...	...	149
Purchase and Repair of Tents, and Camp Establishment & Furniture	896	341	26	10	...	1,524	...	...	...	2,797
House Rent	5,959	...	...	...	...	...	...	...	...	5,959
Keep of Elephants	...	...	...	...	...	12	90	...	...	102
Miscellaneous	13,746	534	53	121	5,011	2,462	5,374	...	744	27,985
TOTAL TOUR CHARGES £	74,669	1,101	252	612	8,845	10,292	8,108	264	1,460	105,603

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1885.

	£	£
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, Page 46, Interest Receipts.	250,087	
Premium on Bills	738	
Miscellaneous Receipts	302	
TOTAL RECEIPTS	£	251,127

Note.—Amount of Securities held on the 31st March 1885 was as follows:—

	Amount.	Cost Price.
	R.	R. a. p.
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,07,470 15 8
	6,25,21,700	5,99,97,500 0 0

	£	£
CHARGES:		
Salaries and Charges of the several Currency Offices	22,289	
Repairs of Buildings and other Public Works Charges connected with the Department	188	
Value of Stationery supplied	323	
Value of Printing executed by Government Press	484	
House, Lighting, Police, and Water Rates	464	
Cost of Note Forms received from England, including Freight	2,074	
Pensions	1,182	
Service Telegrams	79	
Purchase of Service Stamps	186	
Cost of Chests, Bags, and Locks	24	
Charges for Remittance	3,256	
Contingencies	889	
Dead Stock (Cost of Office Furniture, &c.)	74	
Travelling Allowances	86	
TOTAL CHARGES	£	31,598
NET PROFIT IN 1884-85	£	219,529

No. 31 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Sale proceeds of Unclaimed and Escheated Property	544	1,768	1,114	545	4,762	1,902	1,455	1,160	3,293	16,543
Court Fees realized in Cash	116	441	4	94	1,555	16,057	509	1,808	2,026	22,610
Pleadership Examination Fees	...	21	102	93	2,004	1,700	...	991	9	4,920
General Fees, Fines, and Forfeitures	2,690	9,049	23,503	7,027	66,029	27,154	31,939	36,773	24,173	228,337
Convict Settlement at Port Blair	26,993	...	...	...	...	...	...	...	...	26,993
Miscellaneous Fees and Fines—										
Record Room Receipts	...	...	...	...	...	1,507	...	...	..	1,507
Other Receipts	...	49	...	...	...	...	...	119	...	168
Miscellaneous	729	355	133	93	1,100	1,207	522	464	2,346	6,949
Sale proceeds of Jail Manufactures	2,100	19,390	13,183	1,647	72,532	30,793	21,039	18,213	9,972	188,869
Receipts on account of Thuggee School of Industry	...	11,345	...	...	...	...	...	...	...	11,345
Receipts on account of Convict Labour	53	103	1,117	6,735	10	2,376	5,563	1,893	9,455	27,305
Other Jail Receipts	521	115	370	76	330	2,706	899	216	5,280	10,513
TOTAL RECEIPTS under LAW AND JUSTICE £	33,746	42,636	39,526	16,310	148,322	85,402	61,926	61,637	56,554	546,059

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	108,692	35,518	...	47,190	66,662	258,062
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	31,271	...	...	31,271
Judicial Commissioner	310	5,808	5,920	...	...	5,904	...	...	...	17,942
Recorder	...	...	6,897	..	240	...	...	...	...	7,137
Law Officers	324	...	3,428	396	25,619	5,345	3,776	9,304	16,856	65,048
Civil and Sessions Courts (as per details in Account No 31D)	6,912	1,442	3,514	13,244	374,805	207,559	86,014	222,588	196,626	1,112,704
Criminal Courts (as per details in Account No. 31E)	13,812	57,841	79,944	36,657	203,556	151,342	117,255	92,519	134,374	887,300
Coroner's Court	...	...	...	...	1,272	...	...	866	1,397	3,535
Justices of the Peace	...	...	...	...	5,181	...	...	6,595	8,853	20,629
Courts of Small Causes	461	4,030	2,725	...	29,142	6,588	3,800	8,619	25,558	80,923
Jails (as per details in Account No. 31F)	5,130	45,283	59,812	11,172	167,740	106,967	82,210	80,217	65,134	623,665
Convict charges at Port Blair and Nicobars (as per details in Account No 31G)	138,822	...	...	...	...	...	...	...	...	138,822
Convict charges at Straits Settlements	1,157	...	...	...	...	...	...	...	...	1,157
Compensation Pay of Covenanted Civilians	...	...	...	...	...	1,150	...	...	...	1 150
Sub-Divisional Establishments	...	...	...	...	11,240	...	...	...	...	11,240
Pleadership Examination charges	...	...	162	27	970	1,652	...	968	...	3,779
Petty Construction and Repairs	13	...	...	...	...	...	...	...	...	13
Rents, Rates, and Taxes	15	...	...	93	...	...	...	...	...	108
Refunds	634	1,784	7,259	1,676	12,461	3,624	3,596	5,912	3,200	40,146
TOTAL CHARGES IN INDIA . £	167,590	116,188	169,661	63,265	940,918	525,649	327,922	474,778	518,660	3,304,631
CHARGES IN ENGLAND:										
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports									150	
Passage and outfit allowance of the Chief Justice of the High Court of the North-Western Provinces									800	
									950	
Stores for India: Reports of Indian Appeal Cases for 1884:— For Bengal									134	
										1,084
EXCHANGE ON CHARGES IN ENGLAND										263
TOTAL CHARGES UNDER LAW AND JUSTICE . £										3,305,978

No. 31 C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT, for the Year ended 31st March 1885.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
Salaries of Judges	61,034	23,836	20,689	24,022	35,549	165,130
Appellate Branch—Establishment and Contingencies	27,432	11,682	10,582	13,474	7,750	70,920
Original Branch—Establishment & Contingencies	20,226	...	...	9,694	23,363	53,283
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT £	108,692	35,518	31,271	47,190	66,662	289,333

No. 31 D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	3,632	1,206	1,967	6,423	203,464	110,116	58,224	100,435	92,045	577,512
Establishment	1,451	107	1,056	2,824	77,368	50,108	6,771	57,509	45,697	242,891
Ditto Judicial Record	...	...	...	...	...	5,541	...	—	...	5,541
Service of Processes	1,684	...	322	2,965	62,611	34,562	18,606	57,023	42,622	220,395
Travelling Allowances	17	56	...	102	3,173	1,182	1,084	644	4,982	11,240
Diet of Witnesses	.	...	...	123	1,738	594	...	2,239	1,845	6,539
Service Postage	..	10	5	56	1,892	1,154	578	1,260	1,804	6,759
Contingent Charges	128	63	164	751	24,559	4,302	751	3,478	6,814	41,010
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	817	817
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS £	6,912	1,442	3,514	13,244	374,805	207,559	86,014	222,588	196,626	1,112,704

No. 31 E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,387	16,558	9,340	40,976	53,324	32,526	12,074	25,505	205,690
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.		10,867	25,878	12,625	87,021	33,778	26,642	15,550	39,371	251,732
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,456	2,630	290	...	3,644	12,862	7,898	1,110	8,377	45,267
Deputation Allowance not caused by absence of Officers	...	.	...	...	...	...	311	...	...	311
Establishments	3,249	17,062	17,010	10,101	39,503	33,614	33,143	48,095	38,055	239,832
Travelling Allowance	580	1,240	4,438	1,642	7,889	4,126	2,916	6,569	15,250	44,650
Diet and Road Money to Witnesses	223	1,829	...	96	2,249	4,651	3,747	3,135	3,770	19,706
Service of Processes	...	6,041	8,795	736	10,253	..	.	155	...	25,980
Service Postage	178	988	183	514	1,734	1,807	4,876	793	2,831	13,904
Other Contingencies	1,.26	1,797	6,792	1,003	10,287	7,180	5,196	5,038	1,182	40,201
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	27	27
TOTAL CHARGES UNDER CRIMINAL COURTS £	13,812	57,841	79,944	36,657	203,556	151,342	117,255	92,510	134,374	887,300

* The remaining part is charged under "Land-Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Inspection and General Superintendence	...	...	2,301	270	6,071	4,590	3,064	3,728	3,601	23,625
Presidency Jails	...	...	....	...	7,480	...	...	5,513	5,322	18,315
Central Jails	...	10,771	26,668	...	35,460	34,469	8,085	25,222	6,080	146,755
District Jails	3,494	6,466	18,383	9,067	48,324	39,442	44,138	19,397	32,241	220,952
Lock-ups	277	628	2,461	...	10,502	3,806	3,197	7,061	2,231	30,163
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	9,129	...	5,711	14,840
School of Industry	...	2,542	776	...	3,673	...	...	...	1,564	8,555
Jail Manufactures	1,359	24,876	8,671	1,835	56,230	24,347	14,501	18,597	7,908	158,324
Charges for Transportation of Convicts	...	...	552	...	...	313	96	699	476	2,136
TOTAL CHARGES UNDER JAILS . £	5,130	45,283	59,812	11,172	167,740	106,967	82,210	80,217	65,134	623,665

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS, for the Year ended 31st March 1885.

INDIA, GENERAL.	£	£
Salary and Establishment of the Superintendent, including Judicial Establishment	11,928	
Police Establishment	13,349	
Medical, Commissariat, and other Establishments	11,288	
Commissariat Supplies	51,668	
Stores, Clothing, Tools, &c.	10,100	
Passage and Subsistence Money to Convicts	15,610	
Freight	13,098	
Miscellaneous Services, Supplies, and Contingencies	11,781	
		138,822
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . £		138,822

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Receipts from Railway Companies on account of Railway Police	1,335	2,708	...	36	...	4,993	3,597	64	2,316	15,049
Receipts on account of Police supplied to Public Departments, Private Persons and Companies	191	611	4	143	1,599	2,355	555	3,163	1,132	9,753
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	1,482	7	...	...	7,375	50,831	2,863	31,846	94,404
Recoveries on account of Village Police	...	...	384	...	10,463	...	318	...	1,270	12,435
Fees, Fines, and Forfeitures	2,975	16,314	3,687	5,921	47,551	19,981	10,442	23,888	20,852	151,611
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	...	3	...	...	68	58	26	58	213
Contributions for Pensions	167	59	22	19	352	676	46	232	805	2,378
Miscellaneous	194	4,025	423	4,186	9,621	2,496	795	1,969	9,848	33,557
TOTAL POLICE RECEIPTS . £	4,862	25,199	4,530	10,305	69,586	37,944	66,642	32,205	68,127	319,400
CHARGES.										
Presidency Police	...	...	...	...	29,874	...	...	16,127	45,113	91,114
Provincial Superintending Officers of the District Police	...	3,695	3,549	3,252	12,389	11,559	14,477	20,403	1,876	71,200
District Executive Force:										
District Superintendents and Assistants	1,566	17,583	19,605	4,940	49,167	39,992	36,512	32,461	23,524	225,350
Inspectors, Constables, &c.	22,367	85,994	125,359	26,684	270,146	267,864	220,907	254,007	254,289	1,527,617
Office and other Establishments	342	2,772	855	1,549	(a) 17,440	5,540	579	...	11,558	40,635
Police Hospitals, Establishments and Charges	110	1,149	98	456	1	2,293	25	3,243	495	7,870
Clothing	1,179	4,528	8,468	1,690	12,667	23,936	9,583	13,415	20,031	95,497
Arms and Accoutrements	...	1,177	2,129	184	9,972	2,825	2,716	4,644	...	23,647
Miscellaneous	1,130	11,416	21,471	4,909	39,844	15,984	19,490	22,847	37,190	174,281
TOTAL DISTRICT EXECUTIVE FORCE . £	26,694	124,619	177,985	40,412	399,237	358,434	289,812	330,617	347,087	2,094,897
Government Railway Police	9,353	4,743	1,632	72	5,310	6,938	13,023	28	8,879	49,978
Municipal Police	...	...	...	...	2,945	...	...	...	...	2,945
Village Police	...	...	33,287	45	10,799	238,444	...	635	79,396	362,606
Guards for the Customs, Salt and Public Works Departments	...	...	...	...	..	...	2,495	3,152	...	5,647
Special Police	278	...	12,608	51,356	17,570	4,084	13,436	...	...	99,332
Collection of Cattle Trespass Fines	321	5,269	206	1,648	2,870	5,153	3,035	14,275	5,964	38,741
Steam Boiler Inspection Establishment and Charges	...	...	951	...	1,487	...	...	...	1,273	3,711
Thuggee and Dacoity	9,470	...	...	...	...	39	...	...	...	9,509
Contribution from Pounds to Municipalities	...	...	...	...	...	...	...	158	...	158
Petty Construction and Repairs	12	...	...	...	...	.	...	...	...	12
Miscellaneous	...	...	...	...	...	15	...	...	...	15
Refunds	5	1,055	260	5	372	650	305	32	176	2,860
TOTAL POLICE CHARGES . £	46,133	139,381	230,478	96,790	482,853	625,316	336,583	385,427	489,764	2,832,725

(a) Includes Hospital Establishment.

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£
Pilotage Receipts	...	...	...	72,419	506	364	73,289
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	1,041	...	...	...	...	...	1,041
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	38,640	...	...	...	...	...	38,640
Ditto for Port and Local Funds and for Private Individuals	1,253	...	...	...	...	...	1,253
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	2,783	...	...	...	...	...	2,783
Miscellaneous	4,010	...	...	...	...	...	4,010
Hire of Vessels	568	...	...	...	...	...	568
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	7,213	...	...	...	...	...	7,213
Sale Proceeds of condemned Stores	2,207	...	109	95	...	...	2,411
Miscellaneous	...	55	...	...	...	...	55
Registration and other Fees:							
Fees realized at the Shipping Office	...	129	...	2,455	...	4,607	7,191
Examination Fees	...	...	...	242	...	...	242
Fees under Merchant Seamen's Act of 1854	...	...	...	16	...	...	16
Freight, Passage and Tonnage	350	2,413	296	...	...	...	3,059
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	4,558	...	...	...	...	...	4,558
Credit due to re-adjustment of value of Coal purchased for Expedition to Malta	246	...	...	...	...	...	246
Deductions for Mess Money	...	...	...	1,443	...	...	1,443
Coast Light Dues	...	15,985	...	...	...	...	15,985
Other Items	1,257	108	104	494	1	7	1,971
TOTAL MARINE RECEIPTS ... £	64,126	18,690	509	77,164	507	4,978	165,974

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885.

	Salaries and Establishments.	Contingencies.	£
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	£	£	
Naval Commander-in-Chief, India Station	1,167	...	1,167
Director and Deputy Director of Indian Marine	9,115	519	
Marine Section, Controller of Military Accounts	1,054	23	
Examiner of Marine Accounts	4,675	393	
	14,844	935	15,779
MARINE SURVEY ESTABLISHMENT.			
Superintendent, Scientific and other Officers	10,773	...	
Office Establishment	485	1,494	
	11,258	1,494	12,752

	Salaries and Establishments.	Contingencies.	Total.	£
MISCELLANEOUS SHORE ESTABLISHMENTS.				
Agent for Government Consignments, Calcutta	1,427	298	1,725	
Charges for landing stores for other Departments	...	...	3,002	
			4,727	
Deduct—Recoveries for stores landed for other Departments	...	...	4,890	
			—163	
Perim Light-house	257	371	628	
Miscellaneous	725	...	725	
				1,190

	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer and Transport Department	1,401	1,720	
Constructor's Department	358	1,569	
Factory Branch	2,127	2,815	
Builder's Branch	913	2,649	
Marine Storekeeper's Department	2,174	2,528	
Accountant's Office	2,081	2,710	
Dockyard Dispensary	46	287	
Hydraulic Lift at Hog Island	...	857	
Royal Navy Victualling Depôt	...	108	
Wages of Artificers and Labourers	10,248	23,881	
Miscellaneous	219	190	
	19,567	39,314	58,881

Tonnage.	Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,760	250	Steam Troop-ship "Tenasserim"	4,788	
325	150	Steamer "Celerity"	293	
645	70	Troop-ship "Amberwitch"	3,712	
540	150	Steamer "Enterprise"	3,812	
2,730	...	Troop-ship "Clive"	7,443	
2,112	...	Troop-ship "Canning"	3,699	
945	...	Troop-ship "Czarewitch"	453	
358	200	Steamer "Dagmar"	439	
245	100	Steamer "May Frere"	2,038	
70	...	Steamer "Nancowry"	957	
560	150	Gun Boat "Quangtung"	3,872	
127	...	Gun Boat "Reclaimer"	4	
1,874	200	Steam Turret-ship "Abyssinia"	2,113	
2,132	250	Ditto "Magdala"	1,836	
		Contingencies	328	
				35,787
		Carried forward . £		125,556

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885—*continued.*

Tonnage.	Horse-Power.		£	£
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward	...	125,556
		SALARIES AND ALLOWANCES, &c.—*continued.*		
		Marine Survey.		
515	...	Steam-cutter "Investigator"	2,800	
...	...	Ditto "Greenwich"	383	
...	...	Ditto "Girdlestone"	491	
		Contingencies	476	
				4,150
		Inland Steamers and Flats.		
237	90	Steamer "Jaboona"	794	
116	...	Steamer "Comet" (New)	1,350	
150	...	Steamer "Comet" (Old)	333	
302	120	Steamer "Sir William Peel"	934	
400	...	Flat "Ganges"	476	
160	50	Troop Flat "Tigris"	801	
267	...	Troop Flat "Konaï"	108	
		Contingencies	66	
				4,862
		Small Steamers.		
53	22	"Leopard" (Torpedo Defences)	210	
12	4	"Alexandria"	71	
53	20	"Lapwing"	170	
54	10	"Miner"	253	
...	...	"Sapper"	156	
		Contingencies	8	
				868
		Hulks.		
768	...	"Auckland"	213	
299	...	"Koel"	900	
1,031	...	"Semiramis"	1,406	
		Contingencies	8	
				2,527
		State Yacht Establishment.		
		Viceroy's Yacht Establishment and Contingencies	656	
		Yacht Establishment and Contingencies of the Lieutenant-Governor of Bengal	336	
				992
		Miscellaneous.		
		Yard Craft, Calcutta	1,073	
		Ditto Bombay	4,170	
		Pilot Establishment	18	
				5,261
		BUILDING AND REPAIR OF SHIPS.		
		Timber and Spars	6,927	
		Metals, Machinery and Stores	7,409	
		Freight, Carriage and Stowage	1,132	
		Coals and other Fuel	20,252	
		Marine Steam-Engines and Gear	32	
		Paint Materials, Hemp, Canvas, Rope, &c.	12,292	
			48,044	
		Deduct—Value of Supplies to other Departments	15,506	
				32,538
		VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS.		
		Purchase of Provisions for European and Native Crews	13,232	
		Allowances in lieu of Provisions	2,939	
				16,171
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	1,700	
				1,700
		Carried forward ... £		194,625

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£	£
Brought forward	...	194,625	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	1,406		
Passage and Conveyance of Officers and Men	1,797		
Allowance to Marine Officers for passing in Oriental languages	126		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	5,620		
Medical Stores	373		
Freight on Europe Stores	448		
Miscellaneous	2,580		
		12,350	
		206,975	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		11,466	
			195,509

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	£	£	£	£	£	£	
MARINE SURVEY ESTABLISHMENT	49	...	...	...	...	49	
MARINE ESTABLISHMENTS	269	...	6,833	692	2,194	9,988	
DOCKYARDS	1,524	...	...	...	...	1,524	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	5,968	8,220	...	359	5,032	19,579	
VICTUALLING OF OFFICERS AND MEN AFLOAT	851	...	1,112	...	...	1,963	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	10,763	...	9,250	...	...	20,013	
PURCHASE AND HIRE OF SHIPS AND VESSELS	...	...	1	...	...	1	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	8,808	...	...	...	...	8,808	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS	...	...	58,721	506	377	59,604	
MISCELLANEOUS	6,568	4,963	8,665	1,172	1,115	22,483	
REFUNDS	83	...	5	...	...	88	
TOTAL PROVINCIAL CHARGES IN INDIA . . . . . £	34,883	13,183	84,715	2,729	8,718		144,228
TOTAL CHARGES IN INDIA . £							339,737

CHARGES IN ENGLAND:—	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	79,066		
Expenses incurred in connection with the repair of the Indian Government Steamer "Tenasserim"	15,048		
Sundry other payments	2,967		
		97,081	
Stores for India:—			
For Bengal: Miscellaneous Stores	11,645		
For Madras: Miscellaneous Stores	126		
For Bombay: Coals (£ 17,123)			
Miscellaneous Stores (£ 28,681)			
	45,804		
		57,575	
			154,656
EXCHANGE ON CHARGES IN ENGLAND			37,580
TOTAL MARINE CHARGES . £			531,973

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1885—*contd.*

DETAILS OF PROVINCIAL CHARGES.	British Burmah.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
MARINE ESTABLISHMENTS.	£	£	£	£	£	£
Port Officer's Department	...	...	4,421	...	...	4,421
Assistant Master Attendant's Department	...	...	...	692	...	692
Shipping Office	32	...	2,171	...	1,929	4,132
Marine Court	40	...	241	...	265	546
Transport Agencies	197	...	...	...	...	197
TOTAL MARINE ESTABLISHMENTS £	269	...	6,833	692	2,194	9,988
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
Tonnage. / Horse-Power. — *Sea-going Vessels in Commission.*						
600 / 150 Steamer "Irrawaddy"	2,411	...	...	...	...	2,411
200 / 60 " "Pulukwa"	623	...	...	...	...	623
209 / 60 " "Mayoo"	615	...	...	...	...	615
Sandoway Packet Service	517	...	...	...	...	517
Inland Steamers and Flats.						
245 / 90 Steamer "Koladyne"	...	4,623	...	...	...	4,623
50 / 35 " "Dove"	...	500	...	...	...	500
... / 25 " "Lark"	...	703	...	...	...	703
360 / ... Steam Boat "Gogra"	...	1,098	...	...	...	1,098
30 / ... " Yacht "Sonamukhi"	...	1,296	...	...	...	1,296
... / ... Steamer "Margaret Northcote"	...	...	...	359	...	359
414 / 250 Steam Tug "Manora"	...	...	...	...	751	751
435 / 60 Steamer "Jhelum"	...	...	...	...	4,040	4,040
432 / ... Flat "Mooltan"	...	...	...	...	144	144
Life Boat at Alibag	...	...	...	...	97	97
Steam Launch Establishment and Contingencies	1,802	...	...	...	...	1,802
TOTAL SALARIES, &c. £	5,968	8,220	...	359	5,032	19,579
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
Branch, Master, and Mate Pilots' Allowances	...	...	5,696	...	108	5,804
Volunteers' and Leadsmen's Allowances	...	...	2,528	...	...	2,528
Pilotage Allowance, Free List	...	...	27,940	...	...	27,940
Pilotage Allowance, Licensed List	...	...	13,066	...	...	13,066
Pilot Vessels	...	...	4,502	...	123	4,625
Steamer "Undaunted"	...	...	2,679	...	...	2,679
Surgeon at the Sand Heads	...	...	407	...	...	407
Mess, Passage, and Miscellaneous	...	...	1,903	506	146	2,555
TOTAL PILOTAGE, &c. £	...	...	58,721	506	377	59,604
MISCELLANEOUS.						
Conveyance of Mails	5,003	4,963	4,958	...	...	14,924
Shipping Fees and Sundries	129	...	54	...	...	183
Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
Allowance to Port Commissioners for collecting Marine dues	...	...	280	...	...	280
Contribution to Port Funds	1,436	...	1,200	...	...	2,636
Life Boat Establishment	...	...	87	...	...	87
Port Officer's Steam Launch	...	...	108	...	...	108
Harbour Master's Fees for Sea-going and Inland Vessels	...	...	92	...	...	92
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	75	...	...	75
Miscellaneous	...	...	382	1,172	1,115	2,669
TOTAL MISCELLANEOUS £	6,568	4,963	8,665	1,172	1,115	22,483

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Fees and Fines	738	2,802	1,276	3,582	47,733	7,385	4,277	20,792	40,836	129,331
Contributions	988	4,354	...	71	2,221	1,494	...	1,757	12,810	23,695
Sale proceeds of Books, &c.	37	3,019	2,779	58	16	4,016	7,610	5,184	14,607	37,326
Income from Endowments in Land	...	...	...	...	786	129	...	262	...	1,177
Miscellaneous	235	437	1,265	156	1,600	728	149	2,047	5,145	11,762
TOTAL RECEIPTS UNDER EDUCATION . £	1,998	10,612	5,320	3,867	52,356	13,752	12,036	29,952	73,398	203,291
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION—										
Salary	...	1,670	1,549	...	2,824	2,416	1,340	2,515	3,702	16,016
Establishment and Contingencies	...	909	879	...	4,890	1,308	1,654	1,927	1,350	12,917
INSPECTORS—										
Salary	320	5,302	4,862	3,370	28,372	15,177	8,042	17,851	11,072	94,368
Establishment and Contingencies	868	2,987	823	2,252	13,665	7,727	3,588	13,644	9,846	55,400
UNIVERSITY	...	...	...	...	...	...	...	...	2,700	2,700
GOVERNMENT COLLEGES—General	3,676	...	...	...	45,429	10,713	5,566	21,628	14,876	101,888
Special	...	...	200	...	10,908	...	...	3,630	10,811	25,549
GOVT. SCHOOLS—Higher Class	2,438	2,506	4,408	5,358	44,116	23,413	...	7,771	26,847	116,857
Middle "	122	13,746	...	1,805	12,624	11,487	16,218	11,511	8,384	75,897
Lower "	1,318	13,679	603	13	380	57,146	28,936	21,653	123,347	247,075
NORMAL SCHOOLS	336	2,729	4,217	1,748	6,714	4,402	3,353	9,732	4,780	38,011
TECHNICAL SCHOOLS	...	...	1,486	578	4,881	...	2,282	6,923	8,050	24,200
BOARDING SCHOOLS	120	...	...	...	3,495	...	...	...	...	3,615
GIRLS' SCHOOLS	...	...	...	...	2,139	1,276	716	1,464	...	5,595
GRANTS-IN-AID	7,357	4,282	7,020	11,986	137,867	28,507	29,234	46,004	6,506	278,763
PAYMENTS BY RESULTS	...	2,413	4,536	...	...	...	...	15,547	12,343	34,839
SCHOLARSHIPS AND PRIZES	344	3,419	1,196	1,499	18,439	6,764	7,658	1,962	6,319	47,600
GOVERNMENT BOOK DEPÔT	...	2,779	1,872	...	...	935	8,615	4,272	12,483	30,956
GRANTS FOR ENCOURAGEMENT OF LITERATURE	...	32	301	183	1,593	513	573	...	489	3,684
MISCELLANEOUS CHARGES	177	3,249	10,004	641	1,428	2,023	1,303	1,125	1,432	21,382
REFUNDS	...	48	9	...	277	13	22	616	142	1,127
TOTAL CHARGES IN INDIA . £	17,076	59,750	43,965	29,433	340,041	173,820	119,100	189,775	265,479	1,238,439
CHARGES IN ENGLAND— Passage to India of Educational Officers on appointment, &c.										280
EXCHANGE ON CHARGES IN ENGLAND										68
TOTAL CHARGES UNDER EDUCATION . £										1,238,787

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Church of England:										
Stipend of the Bishop	4,598	...	880	...	...	...	...	2,560	2,560	10,598
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	9,592	3,275	3,778	1,264	15,849	18,592	16,659	23,335	19,733	112,077
Establishments	482	180	273	42	809	664	705	1,396	1,301	5,852
Church of Scotland:(a)										
Pay of Chaplains and Registrars	720	...	56	...	1,464	1,831	1,141	2,577	2,544	10,333
Church Establishments	44	...	...	...	222	53	6	136	115	576
Allowances to Bishops and Priests of the Church of Rome (a).	26	...	396	...	638	418	180	...	2,172	3,830
Allowances to other clergymen	243	...	...	...	...	...	...	324	...	567
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,787	693	970	499	1,899	2,133	1,988	3,339	3,852	18,160
Charges for Cemeteries	204	188	213	91	523	699	542	519	802	3,781
TOTAL CHARGES IN INDIA(a) . £	18,696	4,336	6,566	1,896	21,404	24,390	21,221	34,186	33,079	165,774
CHARGES IN ENGLAND:										
Passage to India of Chaplains on Appointment										512
EXCHANGE ON CHARGES IN ENGLAND										125
TOTAL ECCLESIASTICAL CHARGES (a) . £										166,411

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 65, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Medical College and School Fees	...	...	...	...	2,037	...	...	1,418	2,718	6,173
Hospital Receipts	...	...	195	...	6,409	58	...	821	1,600	9,083
Lunatic Asylum Receipts	...	243	619	15	2,946	447	2,837	2,168	996	10,271
Sale of Medical Stores	...	...	...	19	10	113	144	117	...	403
Income from Endowments	...	...	...	...	...	216	...	10	...	226
Contributions	299	331	55	...	3,000	9,130	3	5,456	385	18,659
Miscellaneous	3	1,686	33	104	424	1,465	242	848	405	5,210
TOTAL RECEIPTS IN INDIA . £	302	2,260	902	138	14,826	11,429	3,226	10,838	6,104	50,025

RECEIPTS IN ENGLAND:

Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.	2,368	
Receipts on account of the Maintenance of a Lunatic in Broadmoor Asylum &c.	93	2,461
EXCHANGE ON RECEIPTS IN ENGLAND		598
TOTAL MEDICAL RECEIPTS . £		53,084

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1885.

CHARGES.										
Medical Establishment	7,448	18,327	12,364	8,736	49,895	47,977	34,843	50,674	28,405	258,669
Vaccine Establishment	222	2,810	1,942	793	13,448	12,420	7,231	15,216	(a) 25,186	79,268
Medical Colleges and Schools	...	...	88	...	23,548	1,978	7,273	9,399	6,519	48,805
Government Hospitals and Dispensaries	2,062	6,922	1,911	3,468	38,411	37,534	19,943	63,793	56,567	230,611
Lunatic Asylum	97	1,668	1,969	671	11,433	5,549	5,494	9,239	11,944	48,064
Sanitary Commissioner	5,523	866	721	292	3,981	3,523	4,386	(b) 6,088	...	25,380
Chemical Examiner's Department	...	...	421	...	307	320	129	1,737	1,989	4,903
Grants for Medical purposes	1,163	112	2,342	1,449	4,823	418	2,510	9,225	11,008	33,050
Lock Hospital	...	...	1,328	...	...	...	...	998	2,226	4,552
Refunds	...	1	...	2	31	26	16	547	2	625
TOTAL CHARGES IN INDIA . £	16,515	30,706	23,086	15,411	145,877	109,745	81,825	166,916	143,846	733,927

CHARGES IN ENGLAND:

	£	
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses	6,664	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	396	
Expenses attending the Deputation sent to India to conduct investigations regarding Cholera, &c.	820	7,880
EXCHANGE ON CHARGES IN ENGLAND		1,915
TOTAL MEDICAL CHARGES . £		743,722

(a) Includes charges for Sanitation.

(b) Of this, 1,082*l.* is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA.										
POLITICAL AGENTS—										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	84,494	1,165	...	2,725	...	1,471	7,986	14,028	35,476	147,345
Establishments and Contingent Charges	71,277	182	35	1,391	909	689	2,001	5,805	27,533	109,822
CHARGES ON NORTH-WEST FRONTIER—										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	803	...	...	803
Allowance to Khyber Tribes	...	...	...	...	...	...	9,598	...	...	9,598
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,418	...	...	8,418
Payments for Guarding Hill Passes	...	...	...	...	...	...	2,253	...	...	2,253
Beluchistan Charges—										
Beluchi Guard	8,474	...	...	...	...	...	...	...	...	8,474
Mission to Gwadar	23	...	...	...	...	...	...	...	...	23
Frontier Levies and Maintenance of Communication	37,476	...	...	...	...	...	...	...	...	37,476
POLITICAL SUBSIDIES—										
Political Subsidies	124,913	...	...	...	...	...	...	...	...	124,913
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	9,442	...	181	434	19	...	3,800	...	1,199	15,075
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	6,668	55	156	322	2,261	935	3,167	...	4,458	18,022
AFGHAN DELIMITATION COMMISSION	182,950	...	...	...	...	...	...	...	...	182,950
REFUGEES AND STATE PRISONERS—										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	5,993	...	...	...	5,993
Allowance for Maintenance of Ayub Khan	8,431	...	...	...	...	...	...	...	...	8,431
Allowance to Refugee Princes	...	...	64	...	...	...	...	...	1,399	1,463

Allowance to Cabul Refugees	...	...	...	...	...	...	20,257	...	...	20,257
State Prisoners	...	76	806	...	...	3,398	39	748	496	5,163
MISCELLANEOUS—										
Mhairwarrah Battalion	14,537	...	...	...	...	...	...	...	...	14,537
Connected with Aka Expedition Charges	...	...	...	40	...	...	...	...	...	40
Amount placed at the disposal of the Viceroy for Secret Service	2,144	...	...	...	...	...	...	...	...	2,144
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	79	...	...	79
Rewards for Intelligence and Assistance	...	...	...	...	...	...	2,166	...	...	2,166
Demarcation of Boundary and Trans-Frontier Surveys	...	1	...	52	41	470	185	...	45	794
Petty Construction and Repairs	...	...	...	56	...	...	...	...	...	56
Rents, Rates, and Taxes	...	...	185	...	...	...	...	...	264	449
Camp of Exercise at Rawal Pindi	...	...	...	...	...	...	10,595	...	...	10,595
Allowance to Hostages	...	...	...	...	...	...	1,298	...	...	1,298
Sundry Charges	4,191	174	450	186	833	132	3,685	607	1,732	11,990
TOTAL CHARGES IN INDIA £	563,660	1,653	1,877	5,206	4,063	13,088	76,330	21,188	72,202	759,267

	£	
IN ENGLAND—		
Mission to the Court of Persia	10,000	
Her Majesty's Establishment in China	15,000	
Expenses in connection with the Afghan Boundary Commission	3,062	
Deputation allowance and expenses of Delegate to Lisbon for the Goa Treaty, Contribution towards the expenses of the Jeddah Consulate, &c.	2,745	
	30,807	
Stores for India: Presentation articles, &c.	1,181	31,988
EXCHANGE ON CHARGES IN ENGLAND		7,773
TOTAL CHARGES OF POLITICAL AGENCIES, &c. £		799,028

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA:										
Receipts on account of Experimental, Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	...	171	134	...	...	1,563	654	439	986	3,947
Botanical Garden Receipts	283	1,355	...	...	185	2,569	1,376	209	1,151	7,128
Cinchona Plantation Receipts	...	...	...	...	12,293	...	...	8,659	...	20,952
Receipts on account of Public Exhibitions and Fairs	53	98	1	...	80	3,495	5,415	...	435	9,577
Government Bull and Stallion Receipts	1,845	...	...	...	62	2	...	4	87	2,000
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	8,781	2,038	...	...	...	...	10,819
Examination Fees	51	...	...	...	105	...	19	6,523	...	6,698
Emigration Fees	...	7	37	...	2,742	1,185	32	1,291	19	5,313
Sale of instruments and Stores by the Mathematical Instrument Factory	13,559	...	...	...	...	...	...	...	...	13,559
Miscellaneous	2,772	61	23	44	86	749	327	165	354	4,581
TOTAL RECEIPTS IN INDIA . £	18,563	1,692	195	8,825	17,591	9,563	7,823	17,290	3,032	84,574
IN ENGLAND:										
Sale proceeds of Books, Maps, &c.										613
EXCHANGE ON RECEIPTS IN ENGLAND										149
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £										85,336

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1885.

CHARGES.		India, General.	Central Provinces.	British Burmah	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Scientific.											
SURVEY OF INDIA (as per detail below)		139,470	...	...	...	...	...	...	...	...	139,470
GEOLOGICAL SURVEY:	£										
Superintending Officers	12,695		...	...	...	...	...	...	...	...	...
Establishment	1,125		...	...	...	...	...	...	...	...	...
General Charges (including Library, Museum, &c.)	4,984	18,804	...	...	...	...	...	...	...	...	18,804
Exploration of Coal and Minerals		3,860	19	293	...	...	...	...	20	...	4,192
Meteorological Department		23,629	...	...	...	...	...	...	...	...	23,629
Archæological Department		6,150	...	891	...	670	136	...	930	3,447	12,224
Repairs of Monuments of Antiquity		72	...	...	...	...	45	22	...	...	139
Museums		4,869	232	180	5	1,259	988	367	2,069	758	10,727
Observatories		16	...	...	...	...	...	...	2,009	1,751	3,776
Donations to Scientific Societies, &c.		...	...	240	26	830	...	...	500	360	1,956
Agricultural.											
Model Farms		...	1,239	1,359	3	...	1,747	546	5,635	1,654	12,183
Experimental Factories		...	...	...	...	256	2,354	...	...	1,061	3,671
Tea Nurseries and Plantations		...	...	100	...	...	308	...	...	...	408
Cinchona Plantations		...	...	77	...	11,535	...	...	8,513	22	20,147
Cotton Department		...	...	...	...	...	...	...	...	945	945
Public Exhibitions and Fairs		528	541	973	436	5,546	3,873	2,582	1,407	3,014	18,900
Bull and Stallion Charges		24,359	31	252	...	167	79	1,082	28	6,239	32,237
Veterinary Class		2,007	...	3,021	...	...	...	1,458	...	...	6,486
Botanical and other Public Gardens		410	3,141	100	...	10,359	11,922	11,124	2,349	2,322	41,727
Agricultural Department		3,632	2,036	2,493	...	434	...	795	...	2,889	12,279
Emigration.											
Emigration		620	...	324	34	2,360	266	3	3,578	...	7,185
Inland Labour Transport		...	...	...	1,631	3,776	...	...	...	...	5,407
Statistical.											
Census Charges		...	...	...	...	191	...	132	17	223	563
Registration of Railway Traffic		...	30	...	...	132	...	180	...	551	893
Registration of River-borne Traffic		...	...	...	219	1,598	...	...	...	...	1,817
Gazetteer and Statistical Memoirs		4,423	...	...	...	...	140	1,252	...	2,498	8,313
Provincial Statistics		151	1,275	155	1,522	156	9,739	1,324	3,671	2,237	20,230
Miscellaneous.											
Examinations		4,743	...	...	...	246	...	...	6,811	99	11,899
Management of Local Funds		...	2,701	...	...	...	...	...	...	7,589	10,290
Rents, Rates and Taxes		1,405	...	...	...	...	...	...	...	...	1,405
Miscellaneous		...	17	299	89	11	408	502	...	954	2,280
Refunds		5	...	...	19	3,544	40	2	165	1	3,776
TOTAL CHARGES IN INDIA	£	239,153	11,262	10,757	3,984	43,070	32,045	21,371	37,702	38,614	437,958
CHARGES IN ENGLAND. Stores for India					(a) 361,642 (b) 8,434				58	...	8,492
					370,076				37,760	38,614	
Other Charges as in Home Accounts											7,325
TOTAL CHARGES IN ENGLAND	£										15,817
EXCHANE ON CHARGES IN ENGLAND											3,843
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS	£										457,618

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL.
Scientific.

	£	£
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,824
Head-Quarters Offices:		
Office Establishment and Drawing Branch		15,837
Lithographic Establishment		3,505
Photographic Establishment		2,855
Engraving Establishment		6,110
Cadastral Maps (besides English Charges for Stores)		3,114
Trigonometrical Office Establishment		7,872
Miscellaneous Contingent Charges		4,989
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,425
Survey Parties:		
Charges of Working Parties		197,019
General and Miscellaneous Charges		5,316
	£	271,866
Deduct—Transferred to Revenue Survey, Account No. 13B	127,865	
Do. do. to Bombay Forest, do. No. 21	4,531	
		132,396
TOTAL CHARGES UNDER SURVEY OF INDIA £		139,470

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section E.—Miscellaneous.

Revenue £723,885. Expenditure £4,315,929.

Major head.	No. of Account.	Detail of Accounts	Page.	Amount of each Account. Detail	Major Head Total. Revenue.	Major Head Total. Expenditure.
Territorial and Political Pensions.	39	Expenditure	88		...	671,349
Civil Furlough . .	40	Expenditure	90		...	261,306
Superannuation .	41A	Receipts	91		321,007	...
	41B	Expenditure	92		...	2,546,006
Stationery . .	42A	Receipts	93		47,541	...
	42B	Expenditure	93		...	544,926
Exchange . .	43	Receipts	95		12,383	...
Miscellaneous . .	44	Receipts	96		342,954	...
	45	Expenditure	97		...	292,342
		TOTAL .			723,885	4,315,929

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885.

	£	£
INDIA, GENERAL.		
Territorial and Political Pensions.		
Pension of Wajid Ali Shah, ex-King of Oudh	111,098	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor	4,620	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,100	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	8,175	
Pensions not exceeding 5,000 rupees per annum	34,005	
	162,598	
Charitable Allowances.		
Pagoda and Mosque Allowances in Coorg	1,388	
Other Items	3,339	
		167,325
CENTRAL PROVINCES.		
Territorial and Political Pensions.		
Sustanik Gond Raja, for life, allowance of late Ruler continued	10,684	
Raghoji Rao (Members of the Bhonsla Family: the pensions are for life.)	6,000	
Laxman Rao	1,200	
Laxmi Baee	600	
Ahilojee Ahir Rao	750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,474	
Pensions not exceeding 5,000 rupees per annum	16,894	
		37,602
BRITISH BURMAH.		
Charitable Allowances.		
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs	3,307	
		3,307
ASSAM.		
Territorial and Political Pensions.		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,040	
Pensions not exceeding 5,000 rupees per annum	1,620	
	2,660	
Charitable allowance	54	
		2,714
BENGAL.		
Territorial and Political Pensions.		
Stipends and Allowances of the Nizamut.		
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur	21,978	
Walla Kadr Said Hosain Ali Mirza	2,500	
Said Azim Ali Khan	2,886	
Raisoon-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	4,589	
Nawab Mulkzumaneeah Begum (Second wife of Fareedoonjah)	2,987	
Nawab Shahoonissa Begum	3,663	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	18,851	
Pensions not exceeding 5,000 rupees per annum	20,406	
Miscellaneous	360	
Carried forward . £	88,202	210,948

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885—*continued.*

	£	£	£
Brought forward		88,202	210,948
BENGAL—*continued.*			
Other Pensions, &c.			
Maharajah Sreeput Sing	1,700		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	637		
		4,897	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	621		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,488	
Raja of Sikhim		1,200	
Pensions not exceeding 5,000 rupees per annum		5,987	
			101,774
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		10,000	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,744	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Family of the ex-Raja of Coorg		793	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		23,739	
Political Pensions not exceeding 5,000 rupees per annum		39,931	
Commutations of Pensions		2,159	
		79,266	
Pensions and Charitable Allowances.			
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	8,651		
		9,556	
			88,822
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,350	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		1,000	
Raja Jeswant Singh		786	
Yar Mahomed Khan, for life		600	
Sirdar Sooltan Secunder, for life		600	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Newab of Amb		1,300	
Said Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		19,301	
		26,937	
Pensions and Charitable Allowances.			
Charitable Allowances not exceeding 5,000 rupees per annum		16,923	
			43,860
Carried forward . £			445,404

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1885—*continued.*

	£	£	£
Brought forward		...	445,404
MADRAS.			
Territorial and Political Pensions.	£		
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	25,547		
Allowances to the Family of the late Raja Pertab Singh	1,655		
		27,202	
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	39,362		
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	15,128		
		54,490	
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	6,080		
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	110		
		6,190	
Stipends to the Family of the late Nawab of Masulipatam		3,190	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		3,010	
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,463	
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,956	
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,230	
Other Allowances		67	
		102,798	
Charitable Allowances		583	
			103,381
BOMBAY.			
Territorial and Political Pensions.			
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		10,000	
Rajaram Bhonslay, son of Sagoonabee Saheb		3,000	
Sirdar Shere Ali Khan, late Wali of Candahar		6,000	
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations		4,283	
Allowances, &c. to the ex-Ameers of Sindh and others		18,480	
Kristna Rao Wittul		302	
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		12,157	
Pensions not exceeding 5,000 rupees per annum		32,452	
			86,674
TOTAL IN INDIA		£	635,459
CHARGES IN ENGLAND.			
Portion of Pension of His Highness Maharaja Dhulip Singh		21,065	
Payments to His Highness Nawab Nazim Said Moonsoor Ali (to 4th Nov. 1884, date of his death)		7,609	
Payments to Nawab Said Ahmed Ali		200	
			28,874
EXCHANGE ON CHARGES IN ENGLAND			7,016
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	671,349

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1885.

	£
IN INDIA:	
India, General	302
British Burmah	10
Bengal	3,358
Madras	9,061
Bombay	2,121
TOTAL IN INDIA	14,852
IN ENGLAND:	
As in Home Accounts	198,275
EXCHANGE ON PAYMENTS IN ENGLAND	48,179
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES £	261,306

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Subscriptions to the Military Fund	31,816	...	...	...	...	...	...	28,655	24,408	84,879
Subscriptions to the Military Orphan Fund	14,116	...	...	...	3,455	...	...	...	10	17,581
Amount appropriated from the Capital Account of the Military Orphan Fund	35,805	...	...	...	...	...	...	...	...	35,805
Subscriptions to the Medical Retiring Fund	587	...	...	...	...	...	...	4,130	362	5,079
Subscriptions under the Indian Civil Service Family Pension Regulations	3	59	52	68	384	372	98	284	484	1,804
Family Subscriptions of Native Members of the Covenanted Civil Service	...	...	...	...	125	48	...	...	...	173
Subscriptions to the Bombay Civil Fund	467	...	48	...	...	...	...	2	7,765	8,282
Contributions for Pensions and Gratuities	15,884	628	180	67	6,042	1,952	3,662	2,214	12,714	43,343
Recoveries on account of Capitalized Pensions (Marine)	1,706	...	40	...	...	...	...	...	...	1,746
Miscellaneous	403	...	...	...	...	23	9	2	39	476
TOTAL RECEIPTS IN INDIA . £	100,787	687	320	135	10,006	2,395	3,769	35,287	45,782	199,168
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										98,021
EXCHANGE ON RECEIPTS IN ENGLAND										23,818
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . £										321,007

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1885.

	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Superannuation and Retired Allowances of the Revenue and other Public Departments	33,189	12,285	15,974	4,881	112,885	114,485	53,628	84,650	103,434	535,411
Compassionate Allowances	5,002	2,087	264	66	2,202	6,553	3,222	2,445	10,306	32,147
Gratuities	1,627	466	1,198	231	2,003	3,471	2,029	2,722	4,537	18,284
Marine Pensions and Gratuities	11,994	...	...	...	...	...	...	...	...	11,994
Donations to Service Funds	48,956	...	...	...	...	..	...	89,521	...	138,477
Pensions of the Military Fund	5,020	...	...	...	...	...	...	10,470	7,257	22,747
Pensions of the Military Orphan Fund	8,683	...	...	...	...	...	...	...	...	8,683
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	2,160	...	2,174
Covenanted Civil Service Annuities	887	...	...	...	...	1,067	...	2,184	799	4,937
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	72	72
Bonus to Officers of the Public Works Department	...	...	...	...	2,861	...	...	...	2,280	5,141
Refunds	11	...	105	...	...	4	1	58	2,276	2,455
TOTAL IN INDIA . £	115,383	14,838	17,541	5,178	119,951	125,580	58,880	194,210	130,961	782,522
PAYMENTS IN ENGLAND.										
Payments as in Home Accounts										1,418,741
EXCHANGE ON PAYMENTS IN ENGLAND										344,743
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . £										2,546,006

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1885.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts from Sale of Stationery, &c.	10	20	37	40	2,489	330	214	1,680	1,718	6,538
Sale of Gazettes and other Publications	3,089	245	228	74	4,561	3,287	212	2,958	1,618	16,2[illegible]
Other Press Receipts	4,306	1,872	92	233	3,799	1,056	7,087	3,755	2,531	24,731
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . £	7,405	2,137	357	347	10,849	4,673	7,513	8,393	5,867	47,541

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1885.

INDIA, GENERAL.

	£		£	£	
Printing Establishment and Charges:		Brought forward		72,585	
Government Central Press Establishment:		Secretariat Presses:			
Superintending Officers	1,800	Foreign Department	888		
Establishment	35,925	Home Department	4,483		
Official Postage	2,757	Military Department	5,633		
Purchase of Materials and Stock	2,547	Public Works Department	3,975		
House-rent	1,154	Private Secretariat Department	2,038		
Contingencies	14,597			17,017	
	58,780				
Branch Press, Simla	13,805	Work done at Contract Rates		1,424	
		Refunds		97	
Carried forward	72,585			91,123	
Deduct—Value of Stationery supplied from Central Stores to the several Governments				163,182	
					—72,059

CENTRAL PROVINCES.

Stationery supplied from Central Stores				4,922	
Purchase of Stationery				2,324	
Printing Establishment and Charges:					
Establishment	3,071	Work done at Contract Rates	3		
Official Postage	309	Contingencies	2,824	6,284	13,530
Purchase of Materials and Stock	77				
		Carried forward . £			—58,529

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1885—*continued.*

	£		£	£	£
				Brought forward	—58,520
British Burmah.					
Stationery supplied from Central Stores				7,398	
Refunds				3	
Printing Establishment and Charges:					
Establishment	7,845	Official Postage	242		
Purchase of Materials and Stock	1,434	Work done at Contract Rates	6		
		Contingencies	338		
				9,865	
					17,266
Assam.					
Stationery supplied from Central Stores				2,823	
Purchase of Stationery				673	
Refunds				8	
Printing Establishment and Charges:					
Establishment	2,324	Work done at Contract Rates	34		
Purchase of Materials and Stock	1,113	Contingencies	211		
Official Postage	66			3,748	
					7,252
Bengal.					
Stationery supplied from Central Stores				57,065	
Stationery Office at the Presidency				10,883	
Purchase of Stationery				71,084	
Refunds				112	
Printing Establishment and Charges:					
Superintending Officers	1,277	Official Postage	1,315		
Establishment	20,405	Work done at Contract Rates	2,971		
Purchase of Materials and Stock	1,970	Government Publications	430		
Contingencies	7,091			35,459	
					174,603
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				19,018	
Purchase of Stationery				6,151	
Refunds				41	
Printing Establishment and Charges:					
Superintending Officers	2,337	Official Postage	1,288		
Establishment	13,497	Contingencies	2,382		
Purchase of Materials and Stock	9,996	Work done at Contract Rates	3,195		
Lithography	711			33,406	
					58,616
Punjab.					
Stationery supplied from Central Stores				9,508	
Purchase of Stationery				11,372	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	1,012	Lithography	4,190		
Establishment	10,102	Official Postage	14		
Purchase of Materials and Stock	524	Contingencies	1,557		
		Work done at Contract Rates	2,981		
				20,380	
					41,263
Madras.					
Stationery supplied from Central Stores				39,844	
Stationery Office at the Presidency				2,456	
Purchase of Stationery				10,713	
Refunds				7	
Printing Establishment and Charges:					
Superintending Officers	1,890	Lithography	1,175		
Establishment	18,948	Official Postage	2,579		
Purchase of Materials and Stock	2,025	Contingencies	2,515		
		Work done at Contract Rates	4,610		
				33,742	
					86,762
Bombay.					
Stationery supplied from Central Stores				22,604	
Stationery Office at the Presidency				3,244	
Purchase of Stationery				2,152	
Refunds				2	
Printing Establishment and Charges:					
Superintending Officers	2,076	Contingencies	3,039		
Establishment	19,212	Work done at Contract Rates	1,576		
Purchase of Materials and Stock	1,690	Official Postage	996		
				28,589	
					56,591
				Total in India . £	383,824
In England.					
Stores for India: For Bengal				76,625	
For Madras				25,625	
For Bombay				23,580	
				125,830	
Stationery, Printing and Book-binding for the India Office, &c.				3,778	
					129,608
Exchange on Charges in England					31,494
				Total Charges for Stationery and Printing . £	544,926

No. 43.—ACCOUNT of NET RECOVERIES in respect of EXCHANGE on REMITTANCE TRANSACTIONS with LONDON during the YEAR ended 31st MARCH 1885.

	Net charge on account of Exchange on Capital transactions.	Recovery on account of Exchange on Stores charged to Revenue Account.	Recoveries.	Charges.
	£	£	£	£
ON CAPITAL TRANSACTIONS OF THE EAST INDIAN RAILWAY			...	3,667
" " " RAJPUTANA-MALWA RAILWAY			...	607
" " " SOUTHERN MAHRATTA RAILWAY			39,233	...
ON TRANSACTIONS OF GUARANTEED RAILWAYS—				
Bombay, Baroda, and Central India Railway	9,056	12,096		
Eastern Bengal Railway	8,700	1,741		
Great Indian Peninsula Railway	48,823	53,196		
Madras Railway	7,221	8,842		
Oudh and Rohilkhund Railway	—101,580	8,951		
Sindh, Punjab, and Delhi Railway	19,408	19,969		
South Indian Railway	12,251	11,363		
	3,879	116,158		
NET RECOVERY	112,279		112,279	
ON TRANSACTIONS OF THE CIVIL DEPARTMENT				
" " " PUBLIC WORKS DEPARTMENT			...	134,406
" " " MILITARY DEPARTMENT				
MONEY ORDERS DRAWN ON UNITED KINGDOM			...	449
TOTAL . £			151,512	139,129
NET RECOVERIES . £			12,383	

No. 44.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Government Audit Fees	1,714	1	1,230	116	2,342	...	...	568	362	6,333
Gain by Exchange on Transactions in India	6,794	...	...	...	...	...	...	...	990	7,784
Premium on Bills	3,633	28	656	8	6,437	390	71	1,139	1,711	14,073
Treasure Trove	...	...	...	...	2	38	...	34	117	191
Sale of Old Stores and Materials	514	122	90	104	3,421	563	1,058	373	216	6,461
Sale of Land and Houses, &c.	28	595	675	...	811	1,905	...	7	4	4,025
Unclaimed Deposits	10,098	574	...	1,797	44,096	9,750	2,404	2,525	1,428	72,672
Miscellaneous Fees, Fines, and Forfeitures	1,275	101	81	8	19,428	50	517	2,953	1,203	25,616
Unclaimed Bills of Exchange of more than Three Years' standing	10	2	16	31	65	52	105	28	29	338
Sale Proceeds of Durbar Presents	3,220	...	10	56	1,501	...	98	1	1,109	5,995
Recovery of Insurance and other charges on English Stores, &c.	...	...	223	155	3,404	143	...	115	...	4,040
Contributions	156	1,331	600	...	...	12,304	...	3,366	8,255	26,012
Rents	782	4,985	8,274	1,590	2,343	13,406	4,268	28,118	1,136	64,902
Rates and Taxes	1	730	...	...	...	...	...	...	...	731
Tolls on Khyber Roads	...	...	...	...	...	...	6,538	...	...	6,538
Extraordinary Items	8,203	...	...	...	7,139	1,812	...	...	753	17,907
Miscellaneous	8,500	574	321	518	27,157	3,024	9,195	12,185	6,595	68,069
TOTAL RECEIPTS IN INDIA . £	44,928	9,043	12,176	4,383	118,146	43,437	24,254	51,412	23,908	331,687
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										9,064
EXCHANGE ON RECEIPTS IN ENGLAND										2,203
TOTAL MISCELLANEOUS RECEIPTS . £										342,954

No. 45.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1885.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
ALLOWANCES, REWARDS, &c.—										
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	31	31
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	45	38	81	84	96	139	204	75	114	876
Rewards for Proficiency in Oriental Languages, &c.	81	...	240	350	291	136	835	1,284	1,406	4,623
REMITTANCE CHARGES—										
Remittance of Treasure	4,483	483	1,286	659	5,188	4,483	2,752	2,592	2,201	24,127
Loss on Specie Remittances	1	...	190	...	...	...	...	...	...	191
Discount on Supply Bills	193	...	...	...	...	...	...	...	...	193
Loss by Exchange on Local Transactions	1,525	...	...	...	...	...	...	...	—	1,525
BOOKS AND PERIODICALS—										
Subscription to Periodicals, &c.	6	...	...	...	...	...	...	...	1,440	1,446
Cost of Books and Publications	466	...	15	...	487	3,106	297	1,704	689	6,764
CHARITY—										
Donations for Charitable Purposes	1,026	286	1,292	51	6,971	5,625	429	6,838	3,391	25,909
Charges on account of European Vagrants	17	6	1	1	355	219	195	502	790	2,086
SUNDRY CHARGES—										
Rewards for Destruction of Wild Animals	118	2,179	916	922	3,988	1,555	1,368	12,126	1,347	24,519
Loss on Uninsured Shipments	9	...	...	...	...	...	...	...	...	9
Petty, Provincial, and Local Establishments	1,711	1,680	3,551	3,878	3,987	5,060	4,313	48,657	2,629	75,466
Victualling Forts	...	...	...	...	...	...	269	...	...	269
Special Commission of Enquiry	1,631	...	...	...	4,806	106	...	801	448	7,792
Irrecoverable Loans, written off	...	...	5	...	...	32	...	...	622	659
Extraordinary items	23,535	...	...	...	2,069	30	...	...	...	25,634
Charges for searching for hidden treasures	...	...	20	...	...	...	...	...	...	20
Contributions	...	...	70	...	...	125	...	...	...	195
Rents, Rates, and Taxes	1,864	3	246	468	17,061	3	...	2,586	9,197	31,428
Petty Construction and Repairs	42	...	...	47	...	...	...	913	2,331	3,333
Miscellaneous and Unforeseen Charges	831	311	...	46	3,746	1,170	564	356	3,399	10,423
Miscellaneous Refunds	315	217	351	24	1,197	448	377	223	2,001	5,153
TOTAL CHARGES IN INDIA . £	37,899	5,203	8,264	6,530	50,242	22,237	11,603	78,657	32,036	252,671
CHARGES IN ENGLAND:										
Payments as in Home Accounts										31,916
EXCHANGE ON CHARGES IN ENGLAND										7,755
TOTAL MISCELLANEOUS CHARGES . £										292,342

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section F.—Famine Relief and Insurance.

Revenue nil. Expenditure £1,548,357.

Major Head.	No. of Account	Detail of Accounts	Page	Amount of each Account. Detail	Major Head Total Revenue.	Major Head Total Expenditure.
				£	£	£
Famine Relief . .	46	Expenditure	100	...	...	7,350
Construction of Protective Railways.	47	Capital Expenditure	100	...	...	946,457
Construction of Protective Irrigation Works	48	Capital Expenditure	101	...	...	253,046
	48A	Detailed account of ordinary Capital Expenditure to 31st March 1885 . .	102	804,251	...	...
Reduction of Debt .	49	Expenditure	102	...	...	341,504
	49A	Account of Commission for the Reduction of Debt	102	...	...	...
		TOTAL .			...	1,548,357

No. 46.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1885.

	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£
DIRECT CHARGES TO REVENUE.					
Salaries, Establishments, and Office Contingencies	...	...	...	...	...
Charitable Relief	...	...	1,558	135	1,693
Irrecoverable Famine Advances written off	20	921	1,857	...	2,798
Miscellaneous	...	577	2,474	...	3,051
	20	1,498	5,889	135	7,542
RECEIPTS.					
Miscellaneous	...	14	178	...	192
NET FAMINE CHARGES IN INDIA . £	20	1,484	5,711	135	7,350
TOTAL FAMINE RELIEF . £					7,350

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1885.

NAME OF RAILWAYS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE UP TO 31ST MARCH 1885.					
					DEDUCT.								
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.	NET TOTAL.	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Less receipts on Capital Account.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
INDIA, GENERAL.													
Store-keeper for State Railways	...	...	..	...	...	...	...	...	...	...	...	...	...
N.-W. PROVINCES.													
Jhansie-Manikpur Railway	162,789	23,105	9,930	219	255	...	195,788	254,550	30,429	28,666	847	260	314,232
Bilaspore-Etawah Railway	8,399	...	...	42	1	49	8,391	18,499	...	58	42	1	18,598
PUNJAB.													
Rewari-Ferozepore	399,632	23,889	...	15,637	453	144,269	294,436	1,047,141	69,027	28,539	80,939	929	1,224,717
MADRAS.													
Vizagapatam-Raipore Railway Survey	6,958	...	...	...	...	97	6,861	24,543	...	—39	...	1	24,503
Cuddapah-Nellore	65,650	15,039	61,397	9,000	9	...	151,077	75,704	16,938	76,109	9,000	9	177,742
Kadiri Extension Survey, Cuddapah-Nellore Ry.	4,508	...	...	...	...	44	4,464	5,193	...	15	...	...	5,208
Bellary-Kistna	254,049	30,031	67,830	23,459	97	...	375,272	294,047	35,451	115,615	23,989	97	469,005
Hindupur Extension Survey, Bellary-Kistna Ry.	3,452	...	...	...	...	...	3,452	3,452	...	...	...	...	3,452
Damalchera-Villupuram Survey	2,200	...	36	...	...	...	2,236	2,200	...	36	...	...	2,236
BOMBAY.													
South Mahratta Railway	...	...	...	...	...	...	...	34,178	7,147	13,262	20 151	22,031	52,707
TOTAL	907,637	92,064	139,193	48,357	815	144,459	1,041,977	1,759,507	158,992	262,261	134,968	23,328	2,292,400
DEDUCT—Amount charged to the Ordinary Grant							6,861						58,762
" " Productive Grant							88,659						88,659
Net charged to State Railways, Protective Works						India	946,457						2,144,979
						England	...						...

REMARKS.

Of the sums shown under Protective Public Works, the following amounts have been debited to Ordinary or transferred without charge from other Departments:—

	During the year.	To end of year.
	£	£
Vizagapatam-Raipur	6,861	8,450
Jhansie-Manikpur	...	1,386
Rewari-Ferozepore	...	5,986
South Mahratta	...	42,940(a)
TOTAL	6,861	58,762

(a) 10,384*l*. Ordinary Famine Relief outlay, recovered from the South Mahratta Company, shown as a drawback against Protective outlay.

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1885.

Names of Canals.	Expenditure during the Year.									Total Expenditure up to 31st March 1885.							
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	Deduct: Total.	Net Total.	Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																	
Orissa Coast Canal (a)	32,195	7,405	400	...	...	...	...	...	40,000	56,570	...	13,011	419	...	...	...	70,000
N.-W. P. AND OUDH.																	
Betwa Canal	69,850	16,129	333	...	...	*241*	*3,089*	*3,330*	82,982	232,937	...	67,845	10,377	6,508	6	*715*	316,958
PUNJAB.																	
Swat River Canal	24,314	5,982	312	868	...	*58*	...	*58*	31,418	236,980	...	54,612	9,694	2,369	...	*452*	303,203
MADRAS.																	
Buckingham Canal	25,173	5,693	1,509	...	...	...	...	...	32,375	429,214	...	105,788	11,945	...	...	...	546,947
Rushikulya Canal	10,213	1,166	2,294	...	...	...	...	...	13,673	10,217	...	1,793	2,458	...	...	...	14,468
Ganjam-Gopalpur Canal	—*62*	—*1,582*	—*97*	...	...	...	...	...	—*1,741*	} 635	...	8,586	351	...	...	...	9,572
Surveys	...	...	—*2*	...	...	...	...	...	—*2*								
Total Madras	35,324	5,277	3,704	...	...	...	...	...	44,305	440,066	...	116,167	14,754	...	...	...	570,987
BOMBAY.																	
Chankapur Tank	176	146	...	...	...	...	...	...	322	1,857	...	1,386	511	...	...	...	3,754
Maladevi Tank	348	99	107	...	...	...	...	...	554	733	...	1,037	117	...	...	...	1,887
Nira Canal	33,335	7,140	1,127	...	...	*150*	...	*150*	41,452	213,882	240	50,041	9,664	...	...	*480*	273,347
Mushwad Tank	25,418	6,354	705	...	...	...	...	...	32,477	130,411	...	24,433	6,152	...	...	*147*	160,849
Gokak Canal (First Section)	1,501	278	...	...	...	...	...	...	1,779	31,137	...	6,727	568	...	...	*5*	38,427
Total Bombay	60,778	14,017	1,939	...	...	*150*	...	*150*	76,584	378,020	240	83,624	17,012	...	...	*632*	478,264
GRAND TOTAL	222,461	48,810	6,688	868	...	*449*	*3,089*	*3,538*	275,289	1,344,573	240	335,259	52,256	8,877	6	*1,799*	1,739,412
Deduct—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	15,041	5,693	1,509	...	...	...	...	...	22,243	593,347	240	179,834	27,672	3,535	...	*377*	804,251
Net Total — India	207,420	43,117	5,179	868	...	*449*	*3,089*	*3,538*	253,046	751,226	...	155,425	24,584	5,342	...	*1,422*	935,129
Net Total — England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
Net Total — Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	6

(a) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay see details under Ordinary.

SUMMARY.

Year.	Capital Expenditure: State Railways: In India.	In England.	Total.	Irrigation Works: In India.	In England.	Exchange.	Total.	Total: In India.	In England.	Exchange.	Total.	Revenue: State Railways.	Irrigation.	Total.	Deficit: State Railways.	Irrigation.	Total.	Surplus: State Railways.	Irrigation.	Total.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	.	817,852	...	...	...	...	...	...	...	...	...
" 1882-83	—*133,120*	...	—*133,120*	263,443	...	...	263,443	130,314	...	...	130,314	...	...	...	...	...	..	...	...	...
" 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471	...	...	...	...	...	...	...	...	...
" 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503	...	...	...	...	.	...	..	...	...
Total	2,144,979	...	2,144,979	935,129	26	6	935,161	3,080,108	26	6	3,080,140	...	...	..	...	...	...	...	...	...

No. 48A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1885, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	£	£	£	£	£	£	£
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	..	28,877	4,933	3,535	162	133,868
MADRAS.							
Buckingham Canal	402,067	...	104,721	11,869	...	...	518,657
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	127	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	83	37,687
Gokak Canal (First Section)	7,699	...	2,168	633	...	5	10,495
Maladevi Tank	385	...	938	10	...	...	1,333
TOTAL BOMBAY	92,442	240	31,130	10,226	...	215	133,823
GRAND TOTAL	593,347	240	179,834	27,672	3,535	377	804,251

No. 49.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1885.

INDIA, GENERAL.	£
Amount placed at credit of the Commission for Reduction of Debt	341,504

No. 49A.—ACCOUNT of the COMMISSION for the REDUCTION of DEBT, for the Year ended 31st March 1885.

	India.		India.
	£		£
Amount credited to this account by per contra charge to Reduction of Debt under Famine Relief and Insurance for the Reduction of Debt in India	341,504	Amount of Government Securities discharged by payment at the Bank of Bengal in 1884-85 as per following details:—	
		5 per cent. loan of 1867-68	2,300
		4 per cent. of 1824-25	320
		Balance on 31st March 1885 retransferred to Government in relief of borrowing	338,884
TOTAL £	341,504	TOTAL £	341,504

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Revenue Nil. Expenditure £263,501.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Expenditure	104		...	263,501
		TOTAL .			...	263,501

No. 50.—ABSTRACT ACCOUNT of EXPENDITURE for CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE).

RAILWAYS.	During the year.	To close of previous year.	TOTAL TO END OF YEAR.
IMPERIAL.	£	£	£
Punjab.			
Punjab Northern State Railway, Northern Section	−8,159	2,815,165	2,807,006
Sind-Pishin Railway, Southern Section	−45,862	1,459,005	1,413,143
Ferozepore (Sutlej) Bridge and Tramway	24,584	...	24,584
Sind-Sagar Railway, Western Section	18,020	...	18,020
Sind-Sagar Railway, Eastern Section	21,266	...	21,266
Sind-Pishin Railway, Northern Section	695,970	151,545	847,515
	705,819	4,425,715	5,131,534
Madras.			
Vizagapatam-Raepur Railway Survey	6,861	17,643	24,504
India.			
Bhopal Railway	...	131,057	131,057
Expenditure in England for Stores purchased and remaining unappropriated	78,889	15,792	94,681
Store-keeper for State Railways	6,282	5,369	11,651
	85,171	152,218	237,389
TOTAL IMPERIAL	797,851	4,595,576	5,393,427
PROVINCIAL.			
Assam.			
Jorhat State Railway	27,837	19,381	47,218
Cheerapoonji Mountain Railway	21,011	7,620	28,631
	48,848	27,001	75,849
Bengal.			
Kaunia-Dhurla Railway	3,310	90,609	93,919
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	38,518	6,484	45,002
	90,676	124,094	214,770
TOTAL	888,527	4,719,670	5,608,197
DEDUCT—Outlay chargeable to the grant not provided from Revenue	625,026	...	625,026
GRAND TOTAL	263,501	4,719,670	4,983,171

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	£	£	£	£	£	£	£
India	85,171	48,848	3,310	38,518	80,793	6,861	263,501
England	...		...	...	...	...	...
TOTAL	85,171	48,848	3,310	38,518	80,793	6,861	263,501

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section H.—Railway Revenue Account.

Revenue £11,898,131. Expenditure £12,949,306.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
State Railways . .	51	State Railways—Gross Earnings and Working Expenses	106	...	8,419,213	4,212,896*
		Interest on Debt—				
	52	State Railways	108	...	...	2,397,116
		Annuities in purchase of Railways—				
	52A	East Indian Railway	110	...	...	1,473,469
	52B	Eastern Bengal Railway	110	...	...	43,705
	53	Interest on Capital deposited by Companies	110	...	...	118,170
Guaranteed Companies	51	Net Traffic Receipts.	106	...	3,478,300	...
	52	Surplus Profits, Land and Supervision .	108	...	...	492,952
	52	Interest	108	...	...	4,028,654
	54	Detailed Account of Charges for Land and Supervision	111	61,457	...	....
	55	Total Amount Advanced for Guaranteed Interest	112	...	...	...
Subsidized Companies	56	Receipts—Repayment of advances of Interest	112	...	618	...
	56A	Expenditure—Land	112	...	...	39,551
	56A	Advances of Interest . .	112	...	...	45,239
Miscellaneous Railway Expenditure . .	57	Expenditure	113	...	...	97,554
		TOTAL .		...	11,898,131	12,949,306

* Includes 191,299*l.* on account of payments to East Indian Railway Company for Surplus Profits and Provident Fund.

No. 51.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1885.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
	£	£	£	£	£
Guaranteed Railways.					
Eastern Bengal Railway	(c) 3,283,761	48,879	52,401	—18,955	82,325
Bombay, Baroda, and Central India Railway	8,300,123	371,825	819,068	30,702	1,221,595
Great Indian Peninsula Railway	24,192,516	772,205	2,700,773	41,419	3,514,397
Madras Railway	10,489,098	303,544	404,663	8,758	716,965
Oudh and Rohilkhand Railway	8,101,658	219,766	273,797	24,070	517,633
Sindh, Punjab, and Delhi Railway	11,194,454	409,322	724,006	—3,332	1,129,996
South Indian Railway	4,380,721	237,124	189,030	—2,380	423,774
	69,942,331	2,362,665	5,163,738	80,282	7,606,685
State Railways.					
East Indian Railway	(a)32,338,632	1,326,730	2,885,242	98,453*	4,310,425
Eastern Bengal Railway	(b) 4,554,523	142,010	248,868	63,003	453,881
	36,893,155	1,468,740	3,134,110	161,456	4,764,306
India—General.					
Rajputana-Malwa System	8,943,843	417,125	864,936	24,930	1,306,991
Holkar	1,295,655				
Sindia	915,330	20,081	16,110	642	36,833
Store-keeper for State Railways	51,796	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	303,807	...	...	...	...
Bhopal	131,057	...	...	...	1,281
	11,641,488	...	...	...	1,345,105
Central Provinces.					
Nagpore-Chattisgarh	1,097,270	21,355	114,991	—107	136,239
Wardha Coal	678,027	3,918	17,046	46,858	67,822
	1,775,297	25,273	132,037	46,751	204,061
British Burmah.					
Burmah State Railway	2,744,957	133,271	77,476	5,893	216,640
Assam.					
Jorhat	47,218	...	519	—136	383
Cheerapunji Mountain	28,631	...	...	...	...
	75,849	...	519	—136	383
Bengal.					
Calcutta and South-Eastern	...	6,089	1,966	1,410	9,465
Nalhati	35,843	5,279	2,277	81	7,637
Northern Bengal	2,247,932	66,829	125,228	24,571	216,628
Tirhoot including Mozufferpore-Hajipore Section	1,576,105	51,494	56,089	17,389	124,972
Patna-Gya	409,791	34,641	16,625	527	51,793
Ranaghat-Bhagwangola	29,289	...	...	...	...
Naraingunge-Dacca-Mymensingh	519,891	991	1,548	20	2,559
Assam-Behar	335,302	...	...	...	...
Bengal-Nagpur	108,264	...	...	...	...
Kawnia-Dhurla	93,919	5,435	1,576	8,665	15,676
	5,356,336	170,758	205,309	52,663	428,730
North-Western Provinces and Oudh.					
Ghazipore-Dildarnagar	70,713	2,231	2,228	214	4,673
Cawnpore-Achneyra	1,106,287	52,318	40,639	—26	92,931
Bareilly-Pilibhit	142,324	359	534	6	899
Cawnpore-Kalpi-Jhansi	155,631	...	...	...	...
Bilaspur-Etawah Railway	18,598	...	...	...	...
Katni-Umaria Section, Bilaspur-Etawah Railway	96,108	...	...	...	...
Umaria Colliery	9,383	...	...	1,572	1,572
Jhansi-Manickpur	314,232	...	...	...	...
Lucknow-Sitapur-Kheri	45,002	...	...	...	...
	1,958,278	54,908	43,401	1,766	100,075
Punjab.					
Sindh-Pishin, Northern Section	847,515	...	...	..	...
Punjab Northern, Southern Section	4,828,228	120,633	131,079	14,792	266,504
Punjab Northern, Northern Section	2,807,006	37,235	25,631	7,538	70,404
Indus Valley	7,591,308	115,775	590,443	5,577	711,795
Amritsar-Pathankot	560,222	14,249	5,096	613	19,958
Rewari-Ferozepore	1,224,717	26,895	65,711	—5	92,601
Sind-Sagar, Eastern Section	21,266	...	...	...	...
Sind-Sagar, Western Section	18,020	...	...	...	...
Ferozepore (Sutlej) Bridge and Tramway	24,584	...	...	...	...
Sindh-Pishin, Southern Section	1,413,143	34,508	42,008	1,181	77,697
	19,336,009	349,295	859,968	29,696	1,238,959
Bombay.					
Dhond and Manmad	1,091,953	...	...	...	87,710
Southern Mahratta Railway (d)	52,707	...	...	...	...
Southern Mahratta (Subsidized Railway)	2,828,535	14,066	18,864	314	33,244
	3,973,195	...	...	...	120,954
Madras.					
Vizagapatam-Raipore	24,504	...	...	...	...
Cuddapah-Nellore	177,742	...	...	...	...
Cuddapah-Nellore, Kadiri Extension Survey	5,208	...	...	...	...
Bellary-Kistna	469,005	...	...	...	...
Bellary Kistna, Hindupur Extension Survey	3,452	...	...	...	...
Damalchera-Villupuram Survey	2,236	...	...	...	...
	682,147	...	...	...	...
Total State Railways, including East Indian and Eastern Bengal Railways.	84,436,711	...	...	...	8,419,213

(a) The actual Capital cost of the East Indian Railway is as follows.

	£
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	1,424,105
	32,338,632

This excludes the premiums in the commuted value of Capital Stock or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes 230*l.* on account of Rent of premises in England occupied by the East Indian Railway Company, and 56*l.* Exchange thereon.

Note.—The transactions of the Calcutta and South-Eastern Railway are only for the first quarter ended 30th June, the line was amalgamated with the Eastern Bengal State Railway from 1st July 1884. (d) Exchange on English Outlay and other Outlay by Government.

RAILWAYS in INDIA during 1884-85.

Working Expenses.							
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.	Net Earnings.	Percentage on Capital Outlay.
£	£	£	£	£	£	£	£
9,075	17,053	11,659	16,440	30,926	85,153	—2,828	—·08
166,523	168,265	73,000	72,860	69,801	550,449	671,146	8·08
449,435	678,928	239,961	237,864	173,502	1,779,690	1,734,707	7·17
110,158	146,955	49,074	69,680	48,254	424,121	292,844	2·79
102,729	83,397	24,783	48,904	47,980	307,793	209,840	2·59
197,838	240,927	86,224	105,007	69,668	699,664	430,332	3·85
72,722	90,779	31,307	38,441	48,266	281,515	142,259	3·02
1,108,480	1,426,304	516,008	589,196	488,397	4,128,385	3,478,300	4·96
560,489	441,866	160,945	280,436	194,200	1,637,936	2,672,489	8·26
40,823	48,565	16,043	50,505	36,880	192,816	261,065	5·75
601,312	490,431	176,988	330,941	231,080	1,830,752	2,933,554	...
165,162	310,705	54,108	104,798	93,035	727,808	579,183	5·66
4,806	4,151	1,590	2,458	6,567	19,572	17,261	1·89
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	1,746	—465	—·35
...	...	...	...	...	749,126	595,979	...
30,041	25,694	5,601	11,691	7,453	80,480	55,759	5·08
3,577	4,619	2,436	2,497	34,473	47,602	20,220	2·98
33,618	30,313	8,037	14,188	41,926	128,082	75,979	...
40,984	39,139	8,786	29,655	16,360	134,924	81,716	2·98
256	217	14	228	10	725	—342	—·02
...	...	...	...	...	...	...	...
256	217	14	228	10	725	—342	...
2,782	1,278	667	1,126	2,750	8,603	862	...
3,586	971	314	779	1,563	7,213	424	1·18
62,861	32,851	6,427	18,410	34,092	154,641	61,987	2·75
27,349	19,821	6,581	14,197	28,899	96,847	28,125	1·79
6,578	5,338	2,062	3,484	12,363	29,825	21,968	5·35
...	...	...	...	...	...	...	...
91	579	35	301	—298	708	1,851	·35
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,397	1,464	456	894	6,769	11,980	3,696	3·93
105,644	62,302	16,542	39,191	86,138	309,817	118,913	...
623	487	172	310	1,134	2,726	1,947	2·75
16,476	25,299	5,583	13,411	7,952	68,721	24,210	2·19
274	138	15	316	643	1,386	—487	—·34
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1,379	1,379	193	2·06
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
17,373	25,924	5,770	14,037	11,108	74,212	25,863	...
...	...	...	...	...	...	...	...
37,600	76,867	12,934	31,337	24,749	183,487	83,017	1·74
16,420	18,872	3,863	7,895	6,645	53,695	16,709	·59
55,568	120,457	26,038	41,016	83,626	327,305	384,490	5·19
1,151	6,916	1,199	3,924	4,345	17,535	2,423	·43
10,925	26,886	4,863	12,225	9,048	63,947	28,654	2·34
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
15,421	15,312	3,412	8,232	5,147	47,524	30,173	2·13
137,085	265,310	52,909	104,629	133,560	693,493	545,466	...
...	...	...	...	...	67,283	20,427	1·89
...	...	...	...	...	...	...	...
8,426	10,662	746	7,620	5,729	33,183	61	...
...	...	...	...	...	100,466	20,488	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	4,021,597‡	4,397,616	5·34

(b) The actual Capital cost of the Eastern Bengal Railway is as follows.

	£
By Company before purchase	3,279,138
" Government before purchase	42,448
" Government after purchase	134,588
" Capital outlay, Calcutta and South-Eastern Railway	936,475
" Capital outlay, Porada Section, Northern Bengal Ry.	156,000
" Exchange on English outlay	5,874
(c) Includes the amount of overdrawn Capital and the repayment of 1,007*l.* in 1885-86	4,554,523

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

‡ The loss by Exchange on English Stores transferred from State Railways, Capital, and other heads, has been included to the extent of 38,795*l.* in the Sub-head "General Charges and Miscellaneous."

H.—Railway Revenue Account.

No. 52.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Earnings, *vide* Account No. 51.	Gross Earnings, *vide* Account No. 51.	Working Charges, *vide* Account No. 51.	Interest and India.
Guaranteed Railways.	£	£	£	£
East Indian Railway	...	...	...	...
Eastern Bengal Railway	—2,828	82,325	85,153	889
Bombay, Baroda, and Central India Railway	671,146	1,221,595	550,449	12,979
Great Indian Peninsula Railway	1,734,707	3,514,397	1,779,690	4,799
Madras Railway	292,844	716,965	424,121	...
Oudh and Rohilkhand Railway	209,840	517,633	307,793	2,409
Sindh, Punjab, and Delhi Railway	430,332	1,129,996	699,664	5,386
South Indian Railway	142,259	423,774	281,515	3,189
	3,478,300	7,606,685	4,128,385	29,651
State Railways.				
East Indian Railway	2,672,489	4,310,425	1,637,936	203,039
Eastern Bengal Railway	261,065	453,881	192,816	35,728
	2,933,554	4,764,306	1,830,752	238,767
India—General.				
Rajputana-Malwa System	579,183	1,306,991	727,808	354,376
Holkar				56,763
Sindia	17,261	36,833	19,572	36,504
Store-keeper for State Railways	...	...	...	2,168
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	7,577
Bhopal	—465	1,281	1,746	5,242
	595,979	1,345,105	749,126	462,720
Central Provinces.				
Nagpore-Chattisgarh	55,759	136,239	80,480	42,490
Wardha Coal	20,220	67,822	47,602	26,700
	75,979	204,061	128,082	69,190
British Burmah.				
Rangoon Irrawaddy Valley Rangoon-Sittang Valley	81,716	216,640	134,924	103,698
Assam.				
Jorhat	—342	383	725	1,332
Cheerapunji Mountain	...	...	...	725
	—342	383	725	2,057
Bengal.				
Calcutta and South-Eastern	862	9,465	8,603	9,396
Nalhati	424	7,637	7,213	1,446
Northern Bengal	61,987	216,628	154,641	89,897
Tirhoot including Muzufferpore-Hajipore	28,125	124,972	96,847	60,920
Patna-Gya	21,968	51,793	29,825	16,038
Ranaghat-Bhagwangola	...	...	...	1,114
Narainganj-Dacca-Mymensingh	1,851	2,559	708	16,494
Assam-Behar	...	...	...	7,805
Bengal-Nagpur	...	...	...	2,777
Kawnia Dhurla	3,696	15,676	11,980	3,691
	118,913	428,730	309,817	209,578
North-Western Provinces and Oudh.				
Ghazipore-Dildarnagar	1,947	4,673	2,726	2,864
Cawnpore-Achneyra	24,210	92,931	68,721	42,222
Bareilly-Pilibhit	—487	899	1,386	4,847
Cawnpore-Kalpi-Jhansi	...	...	...	3,113
Jhansi-Manickpur	...	...	...	8,653
Umeria Colliery	193	1,572	1,379	188
Bilaspur-Etawah	...	...	...	576
Katni-Umeria Section, Bilaspur-Etawah Railway	...	...	...	1,922
Lucknow-Sitapur-Kheri	...	...	...	1,030
	25,803	100,075	74,212	65,415
Punjab.				
Sindh-Pishin, Northern Section	...	...	...	19,981
Punjab Northern, Southern Section	83,017	266,504	183,487	191,825
Indus Valley	384,490	711,795	327,305	297,814
Amritsar-Pathankot	2,423	19,958	17,535	20,642
Punjab Northern, Northern Section	16,709	70,404	53,695	112,443
Rewari-Ferozepore	28,654	92,601	63,947	43,100
Sind-Sagar, Eastern Section	...	...	...	425
Sind-Sagar, Western Section	...	...	...	360
Ferozepore (Sutlej) Bridge and Tramway	...	...	...	492
Sindh-Pishin, Southern Section	30,173	77,697	47,524	57,443
	545,466	1,238,959	693,493	744,525
Bombay.				
Dhond and Manmad	20,427	87,710	67,283	43,458
Southern Mahratta	...	...	...	2,108
Southern Marhatta, (Subsidised Railway)	61	33,244	33,183	...
	20,488	120,954	100,466	45,566
Madras.				
Vizagapatam Raipore	...	...	...	843
Cuddapah-Nellore	...	...	...	4,088
Cuddapah-Nellore, Kadiri Extension Survey	...	...	...	119
Bellary-Kistna	...	...	...	11,255
Bellary-Kistna, Hindupur Extension Survey	...	...	...	69
Damalchera-Villupuram Survey	...	...	...	45
	...	...	...	16,419
Total State Railways, including East Indian and Eastern Bengal Railways	4,397,616	8,419,213	4,021,597	1,957,935

in respect of RAILWAYS, for the Year ended 31st March 1885.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
£	£	£	£	£	£	£	£
...	...	...	—4,550	...	—4,550	4,550	...
67,483	16,398	26,413	...	3,522	199,858	...	117,533
389,764	94,709	146,421	1,985	5,070	1,201,377	20,218	...
1,150,124	280,929	258,661	699	14,163	3,495,065	19,332	..
521,901	126,840	...	40	8,270	1,081,262	...	364,297
325,684	79,138	...	8,275	8,603	731,902	...	214,269
553,302	134,448	...	559	8,492	1,401,851	...	271,855
202,892	49,301	...	48	6,281	543,226	...	119,452
3,217,240	781,763	431,495	7,056	54,401	8,649,991	...	1,043,306
1,512,329	367,484	191,299	...	...	3,912,087	398,338	...
61,579	14,963	...	...	...	305,086	148,795	...
1,573,908	382,447	191,299	...	...	4,217,173	547,133	...
...	...	...	...	...	1,138,947	168,044	...
...	...	...	...	...	56,166	...	19,333
...	...	...	...	...	2,168	...	2,168
...	...	...	...	...	7,577	...	7,577
...	...	...	...	...	6,988	..	5,707
...	...	...		...	1,211,846	133,259	..
...	...	...	...	...	122,970	13,269	...
...	...	...	...	...	74,302	...	6,480
...	...	...	...	...	197,272	6,789	.
...	...	...	...	...	238,622	...	21,982
...	...	...	...	...	2,057	...	1,674
...	...	...	...	...	725	...	725
...	...	...	.	...	2,782	...	2,399
...	...	...	...	...	17,999	...	8,534
...	...	...	...	...	8,659	...	1,022
...	...	...	...	...	244,538	...	27,910
...	...	...	...	...	157,767	...	32,795
...	...	...	...	...	45,863	5,930	...
...	...	...	...	...	1,114	...	1,114
...	...	...	...	...	17,202	...	14,643
...	...	...	...	...	7,805	...	7,805
...	...	...	...	...	2,777	...	2,777
..	...	...		...	15,671	5	...
...	...	...	..	..	519,395	...	90,665
...	...	...	...	...	5,590	...	917
...	...	...	..	...	110,943	...	18,012
...	...	...	...	...	6,233	...	5,334
...	...	...	...	...	3,113	...	3,113
...	...	...	...	...	8,653	...	8,653
...	...	...	...	...	1,567	5	...
...	...	...	...	...	576	...	576
...	...	...	...	...	1,922	...	1,922
...	...	...	..	...	1,030	...	1,030
...	...	..	..	...	139,627	...	39,552
...	...		...	...	19,981	...	19,981
...	...	...	...	...	375,312	...	108,808
...	...	...	...	...	625,119	86,676	...
...	...	...	...	...	38,177	...	18,219
...	...	...	...	...	166,138	...	95,734
...	...	...	...	..	107,047	...	14,446
...	...	..	...	...	425	...	425
...	...	...	...	...	360	...	360
...	...	...	...	...	492	...	492
...	...	..	...	..	104,967	...	27,270
...	...	...		..	1,438,018	...	199,059
...	...	...	...	...	110,741	...	23,031
...	...	...	...	...	2,108	...	2,108
...	...	.	...	...	33,183	61	...
...	...	..	..	..	146,032	...	25,078
...	...	..	..	...	843	...	843
...	...	...	...	...	4,088	...	4,088
...	...	...	...	...	119	...	119
...	...	...	...	...	11,255	...	11,255
...	...	...	...	...	69	...	69
...	...	...	...	...	45	...	45
...	...	...	..	...	16,419	...	16,419
1,573,908	382,447	191,299	...	...	8,127,186	292,027	

No. 52A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1885.

INTEREST ON DEBT.	India.	England.	Exchange.	TOTAL.
EAST INDIAN RAILWAY.	£	£	£	£
Interest on East Indian Railway Debenture Stock	...	66,125	16,067	82,192
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	199,936	48,584	248,520
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	582	...	...	582
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock	...	59,152	14,373	73,525
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	1,695	412	2,107
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	202,457	...	...	202,457
TOTAL	203,039	326,908	79,436	609,383
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EAST INDIAN RAILWAY.				
Annuity from 1st October 1883 to 30th September 1884	...	883,505	214,690	1,098,195
Contribution towards management	...	1,236	300	1,536
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	38,680	9,397	48,077
Interest in lieu of deferred Annuity	...	262,000	63,661	325,661
TOTAL	...	1,185,421	288,048	1,473,469

No. 52B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1885.

INTEREST ON DEBT.	India.	England.	Exchange.	TOTAL.
EASTERN BENGAL RAILWAY.	£	£	£	£
Interest on Railway Debentures and Debenture Stock	...	24,431	5,936	30,367
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—6	—1	—7
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	1,993	484	2,477
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	35,728	...	...	35,728
TOTAL	35,728	26,418	6,419	68,565
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EASTERN BENGAL RAILWAY.				
Annuity from 1st July to 30th September 1884	...	34,788	8,453	43,241
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	373	91	464
TOTAL	...	35,161	8,544	43,705

No. 53.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by COMPANIES (SOUTHERN MAHRATTA COMPANY), for the Year ended 31st March 1885.

BOMBAY.	£
Interest on the Subscribed Capital of the Southern Mahratta Railway	118,170

No. 54.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1885.

	Amount.	TOTAL.
	£	£
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS		
Madras:		
Madras Railway	76	
South Indian Railway	111	187
Bombay:		
Great Indian Peninsula Railway	657	
Bombay, Baroda, and Central India Railway	1,985	2,642
Punjab:		
Sind, Punjab, and Delhi Railway	559	559
North-Western Provinces and Oudh:		
Oudh and Rohilkund Railway	8,338	8,338
Central Provinces:		
Great Indian Peninsula Railway	42	42
		11,768
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	36	
South Indian Railway	63	
Oudh and Rohilkund Railway	63	
East Indian Railway	4,550	4,712
TOTAL LAND . £		7,056
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	14,135	
Madras	7,116	
Bombay	12,526	
Bengal	8,983	
Punjab	4,833	
Oudh	5,611	53,204
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	2,906	
Bombay	4,003	
Bengal	4,013	
Punjab	1,512	
Oudh	1,288	13,722
		66,926
Deduct—Bengal,—Amount of Supervision and Control Establishment for the Year 1884-85 written back charged to East Indian Railway		10,000
Deduct—Bombay,—Supervision charges of the Southern Mahratta Railway		2,525
TOTAL ESTABLISHMENT . £		54,401
GRAND TOTAL . £		61,457

No. 55.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1885, the NET REVENUE of the several COMPANIES to the 31st December 1884, appropriated towards the REPAYMENT of that amount, and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANY.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1885.			Aggregate of Net Revenue Balances for the several half years to 31st December 1884, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway	8,432,836	32,370	8,465,206	5,472,801	2,992,405
Eastern Bengal Railway	2,926,375	18,150	2,944,525	2,802,373	142,152
Great Indian Peninsula Railway	23,996,347	423,371	24,419,718	18,254,374	6,165,344
Madras Railway	11,811,844	...	11,811,844	5,164,326	6,647,518
Oudh and Rohilkund Railway	3,900,113	43,286	3,943,399	1,973,941	1,969,458
Sind, Punjab, and Delhi Railway	11,034,713	53,523	11,088,236	4,334,769	6,753,467
South Indian Railway	3,225,634	6,132	3,231,766	1,491,277	1,740,489
TOTAL	65,327,862	576,832	65,904,694	39,493,861	26,410,833

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

IN ENGLAND.	£	£
INTEREST realised from investment of sums deposited by the Companies for fixed periods &c, taken in reduction of their debt on account of advances of interest—		
Bengal Central Railway	202	
Rohilkhund and Kumaon Railway	295	
		497
Add—For Exchange		121
TOTAL RECEIPTS . £		618

No. 56A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land and Advances of Interest.

IN INDIA.	£	£	£
Bengal.			
Land—			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	5,798		
Bengal Central Railway	11,670		
		17,468	
N.-W. Provinces and Oudh.			
Bengal and North-Western Railway	16,059		
Rohilkhund-Kumaon Railway (Provincial)	222		
		16,281	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	5,802		
		5,802	
TOTAL INDIA			39,551
IN ENGLAND.			
Advances of Interest—			
Interest advanced to—			
Bengal Central Railway		29,675	
Rohilkhund-Kumaon Railway		6,720	
TOTAL ENGLAND			36,395
Add for Exchange			8,844
TOTAL SUBSIDIZED RAILWAYS . £			84,790

No. 57.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1885.

	£	£	£
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	3,092		
Director General's Establishments	14,135		
Port Store-keeper's and Stock Verifier's Establishment	7,582		
Store Buildings, Bombay	—90		
Store Plant	...		
		24,719	
CENTRAL PROVINCES.			
Wardha Coal Extension Survey	657		
		657	
ASSAM.			
Bengal-Assam Railway Survey	21,729		
		21,729	
BENGAL.			
Kawnia-Dhubri Survey	489		
Benares-Cuttack Survey	29,514		
		30,003	
PUNJAB.			
Ambala-Kalka-Simla Survey	1,094		
Sialkot-Jummu Railway Survey	347		
		1,441	
MADRAS.			
Tinnevelly-Quilon Survey	—637		
		—637	
BOMBAY.			
Godra-Rutlam Survey	1,964		
Bhavnagar-Gondal Railway (Land)	921		
		2,885	
TOTAL IMPERIAL			£ 80,797
PROVINCIAL.			
BURMAH.			
Bassein-Henzada Railway Survey	2,334		
		2,334	
BENGAL.			
Chittagong-Daoodkundy	—298		
Tarkessur Survey	—189		
Tirhoot Railway, Seetamaree Extension Survey	1,402		
Assam-Behar Survey	3,281		
Share of Administrative Charges	5,438		
Howrah-Ampta Railway	220		
		9,854	
NORTH-WESTERN PROVINCES AND OUDH.			
Benares-Rai Bareilly	448		
		448	
PUNJAB.			
Jullundur-Hoshiarpore Survey	45		
		45	
MADRAS.			
Vellore-Villupuram	—775		
Palghat-Dindigul Survey	621		
Registration of Road Traffic in connection with Railways in Madras	754		
		600	
BOMBAY.			
Provincial Surveys	3,476		
		3,476	
TOTAL PROVINCIAL			£ 16,757
TOTAL IMPERIAL AND PROVINCIAL			£ 97,554

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section J.—Irrigation.

Revenue £1,675,975. Expenditure £2,248,984.

Major Head	No. of Account.	Detail of Accounts	Page.	Amount of each Account. Detail	Major Head Total Revenue	Major Head Total Expenditure.
Major Works . .	58	Direct Receipts	116	...	1,075,131	...
		Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	465,817	...
	59	Working Expenses	117	...	...	571,780
	59A	" " Detailed Statement .	118	...	...	.
	60	Statement of Financial Results . .	120	...	...	...
		Interest on Debt. See Account No. 60 .	120	...	...	932,004
Minor Works and Navigation.	61	Gross Receipts	122	...	135,027	...
	62	Expenditure (Abstract Account) . .	127	...	...	745,200
	62A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation.	130	...	...	...
	62B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation for which Capital and Revenue Accounts are kept	134	..	...	...
		TOTAL .			1,675,975	2,248,984

No. 58.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL FUNDS, respectively, in the Year ended 31st March 1885.

	Actual Receipts.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
IMPERIAL.												
Punjab.	£	£	£	£	£	£	£	£	£	£	£	£
Western Jumna Canal	118,424	35,659	958	165	1,711	290	1,011	1,285	130	175	429	160,237
Bári Doáb Canal	93,918	...	1,458	...	3,616	11	5,472	...	361	111	474	105,421
Sirhind Canal	1,750	...	93	...	656	342	302	181	347	5	211	3,887
	214,092	35,659	2,509	165	5,983	643	6,785	1,466	838	291	1,114	269,545
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	...	...	182	84	76	65	201	...	30	638
Total Punjab . £	214,092	35,659	2,509	165	5,801	559	6,709	1,401	637	291	1,084	268,907
Madras.												
Godávári Delta Project	...	...	...	...	264	967	...	8,256	28	...	86	9,601
Kistna Delta Project	...	...	...	273	36	559	...	2,230	64	...	138	3,300
Pennér Anicut Project	...	...	...	...	...	27	...	...	...	...	...	27
Cauvery Delta Project	...	...	...	...	326	528	...	...	23	...	32	909
Srivaikuntham Weir Project	...	...	...	9	...	52	...	...	18	...	16	95
Kurnool Canal	11,838	...	...	350	...	129	...	658	144	...	110	13,229
Total Madras . £	11,838	...	...	632	626	2,262	...	11,144	277	...	382	27,161
Bombay.												
Gokak Canal, First Section	...	...	...	...	...	...	...	...	...	...	...	...
Desert Canal	2,846	...	...	...	3	...	...	...	7	...	9	2,865
Begari Canal	3,398	...	...	...	21	...	...	...	...	...	37	3,456
Eastern Nara Works	70	...	...	...	133	...	...	...	...	...	1,601	1,804
Hathmati Canal	274	...	...	...	42	...	...	...	...	...	...	316
Lakh Canal	35	...	...	...	4	...	...	...	...	...	...	39
Kadva River Works	506	...	...	...	5	...	...	...	...	1	25	537
Krishna Canal	2,210	...	...	22	189	...	...	...	12	...	...	2,433
Panjhra River Works and Mookti Reservoir	1,648	...	1	...	23	...	...	...	...	...	6	1,678
Ekruk Tank	565	...	39	262	380	...	...	...	1	...	102	1,349
Mutha Storage Lake and Canal	6,385	...	22	7,267	79	...	...	...	7	...	309	14,069
Mhaswad Tank	...	...	...	...	...	.	...	...	13	...	92	105
Total Bombay . £	17,937	...	62	7,551	879	...	...	...	40	1	2,181	28,651
Total Imperial . £	243,867	35,659	2,571	8,348	7,306	2,821	6,709	12,545	954	292	3,647	324,719
PROVINCIAL.												
Bengal.												
Orissa Project	5,124	...	9	...	107	68	...	7,980	397	...	673	14,358
Midnapore Canal	11,681	...	...	...	3	1	...	12,875	71	2	1,163	25,796
Tidal Canal	...	...	...	...	61	133	...	4,138	18	...	1	4,351
Soane Canal	77,036	...	58	...	18	133	49	5,176	642	73	3,962	86,247
Total Bengal . £	93,841	...	67	...	189	335	49	30,169	1,128	75	4,899	130,752

NORTH-WESTERN PROVINCES.												
Ganges Canal	248,373	31,619	333	13	6,282	...	2,412	1,183	68	692	687	291,662
Lower Ganges Canal	144,941	17,977	534	10	3,166	...	444	687	276	612	787	169,434
Agra Canal	62,158	14,183	109	...	1,726	...	170	578	24	61	181	79,190
Eastern Jumna Canal	72,829	2,142	6	...	3,410	...	729	45	18	165	30	79,374
TOTAL NORTH-WESTERN PROVINCES . £	528,301	65,921	982	23	14,584	...	3,755	2,493	386	1,530	1,685	619,660
TOTAL PROVINCIAL . £	622,142	65,921	1,049	23	14,773	335	3,804	32,662	1,514	1,605	6,584	750,412
GRAND TOTAL .	866,009	101,580	3,620	8,371	22,079	3,156	10,513	45,207	2,468	1,897	10,231	1,075,131

No. 59.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1885.

IRRIGATION AND NAVIGATION.

	Provincial.			Imperial.				Grand Total.
	Bengal.	North-Western Provinces.	Total Provincial.	Punjab.	Madras.	Bombay.	Total Imperial.	
	£	£	£	£	£	£	£	£
Working Expenses and Maintenance :—								
New Works	...	26,288	26,288	8,437	11,102	154	19,693	45,981
Repairs	70,887	79,929	150,816	49,341	49,786	19,359	118,486	269,302
Establishment	39,501	109,783	149,284	48,876	32,213	8,085	89,174	238,458
Tools and Plant	6,823	3,195	10,018	1,302	6,992	304	8,598	18,616
Profit and Loss	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...
Revenue Refunded	764	1,297	2,061	824	157	23	1,004	3,065
TOTAL . £	117,975	220,492	338,467	108,780	100,250	27,925	236,955	575,422
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	...	...	3,292	350	...	3,642	3,642
GRAND TOTAL . £	117,975	220,492	338,467	105,488	99,900	27,925	233,313	571,780

No. 59A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS, in the Year ended 31st March 1885.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Punjab.														
Bári Doab Canal	1,918	25,109	19,080	974	...	208	47,289	31,618	465,841	505,643	12,587	89	3,106	1,018,884
Western Jumna Canal	2,351	15,442	25,448	321	...	615	44,177	21,122	642,317	568,480	8,293	282	1,132	1,241,626
Sirhind Canal	4,168	8,790	4,348	7	...	1	17,314	4,727	9,255	5,043	8	...	1	19,034
	8,437	49,341	48,876	1,302	...	824	108,780	57,467	1,117,413	1,079,166	20,888	371	4,239	2,279,544
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	179	2,325	786	2	...	...	3,292	179	2,380	797	2	...	...	3,358
Total Punjab . £	8,258	47,016	48,090	1,300	...	824	105,488	57,288	1,115,033	1,078,369	20,886	371	4,239	2,276,186
Madras.														
Godávárí Delta System	2,234	26,519	16,766	4,985	...	15	50,519	16,619	518,075	275,558	57,100	...	1,073	868,425*
Deduct—Outlay from Contributions	...	...	...	*43*	...	...	*43*							
Kistna Delta System	1,475	14,690	9,688	1,726	...	130	27,709	10,703	292,190	154,056	29,577	...	1,170	487,696*
Deduct—Outlay from Contributions	*14*	*4*	...	...	...	...	*18*							
Pennér Anicut System	341	333	729	*—1*	...	...	1,402	6,646	41,374	22,204	1,150	...	...	71,374*
Cauvery Delta System	3,182	*—3,906*	*—17*	*—170*	...	12	*—899*	25,939	456,588	146,971	11,714	...	15	641,227*
Deduct—Outlay from Contributions	*210*	*63*	...	*2*	...	...	*275*							
Sriváikuntham Anicut System	173	451	657	*—14*	...	...	1,267	3,213	22,957	10,852	639	...	12	37,673*
Deduct—Outlay from Contributions	*14*	...	...	...	...	...	*14*							
(a) Kurnool Canal	3,697	11,699	4,390	466	...	...	20,252	7,697	30,155	12,604	1,308	...	...	51,764
	11,102	49,786	32,213	6,992	...	157	100,250	70,817	1,361,339	622,245	101,488	...	2,270	2,158,159
Deduct—Outlay from Contributions	*238*	*67*	...	*45*	...	...	*350*							
Total Madras . £	10,864	49,719	32,213	6,947	...	157	99,900	70,817	1,361,339	622,245	101,488	...	2,270	2,158,159

(a) This Canal was purchased from the late Madras Irrigation and Canal Company.

* Approximate figures and subject to revision, as they include direct and indirect charges.

BOMBAY.														
Desert Canal	...	2,316	781	52	...	...	3,149	479	13,748	5,005	134	...	...	19,366
Begari Canal	...	4,468	1,335	32	...	...	5,835	3,674	100,356	22,807	498	...	...	127,335
Eastern Nara Works	...	4,416	2,001	65	...	6	6,488	2,670	113,563	48,754	1,348	...	6	166,341
Hathmati Canal	...	413	297	8	...	...	718	...	4,669	3,645	14	...	...	8,328
Panjhra River Works and Mookti Reservoir	154	483	211	7	...	16	871	359	2,116	1,149	7	...	40	3,671
Kádva River Works	...	281	253	29	...	...	563	15	3,058	2,288	76	...	19	5,456
Mutha Storage Lake and Canal	...	4,705	2,044	81	...	1	6,831	253	34,322	13,608	—465	...	36	47,754
Krishna Canal	...	688	477	2	...	...	1,167	66	13,455	11,062	122	...	5	24,710
Pravara River Works—Lakh Canal	...	132	99	8	...	...	239	62	4,838	3,079	79	...	3	8,061
Ekruk Tank	...	1,228	459	20	...	...	1,707	7	12,662	8,008	146	...	...	20,823
Gokak Canal, First Section	...	121	76	...	...	...	197	...	121	76	...	...	...	197
Mhasvad Tank	...	108	52	...	...	...	160	...	108	52	...	...	...	160
TOTAL BOMBAY . £	154	19,359	8,085	304	...	23	27,925	7,585	303,016	119,533	1,959	...	109	432,202
PROVINCIAL.														
BENGAL.														
Orissa Project	...	20,314	9,735	1,517	...	7	31,573	164	242,402	115,608	14,212	64	290	372,740*
Midnapore Series	...	13,404	6,243	2,659	...	11	22,317	4,066	148,995	70,909	19,473	...	17	243,460
Tidal Canal	...	2,686	974	29	...	...	3,689	303	32,568	11,605	1,182	...	...	45,658
Soane Project	...	34,483	22,549	2,618	...	746	60,396	...	231,755	144,949	8,630	...	2,006	387,340
TOTAL BENGAL . £	...	70,887	39,501	6,823	...	764	117,975	4,533	655,720	343,071	43,497	64	2,313	1,049,198
N.-W. PROVINCES.														
Ganges Canal	10,596	32,668	47,519	1,709	...	117	92,609	64,588	806,544	978,317	37,966	4,747	3,135	1,895,297
Lower Ganges Canal	11,302	29,782	39,860	1,161	...	49	82,154	29,372	281,130	330,030	5,032	...	402	645,966
Agra Canal	3,625	10,384	11,367	69	...	1,120	26,565	12,519	94,783	84,414	2,695	...	1,906	196,317
Eastern Jumna Canal	765	7,095	11,037	256	...	11	19,164	17,794	260,022	354,420	3,346	32	1,475	637,089
TOTAL NORTH-WESTERN PROVINCES . £	26,288	79,929	109,783	3,195	...	1,297	220,492	124,273	1,442,479	1,747,181	49,039	4,779	6,918	3,374,669

* Includes outlay in England.

No. 60.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction including exchange but excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1884-85 pages 181 to 183.	To end of 1884-85.	REVENUE. Water-rates, &c. (for details, *see* pages 116 and 117).	Collected with Land Revenue.	No. of Items.
BENGAL.	£	£	£	£	£	
Orissa Project	3,139,622	77,359	2,171,293	14,358	...	1
Midnapore Series	831,677	2,407	816,704	25,796	...	2
Tidal Canal	177,270	...	177,270	4,351	...	3
Soane Project	2,788,870	40,037	2,469,580	86,247	...	4
TOTAL . £	6,937,439	119,803	5,634,847	130,752	...	5
NORTH-WESTERN PROVINCES.						
Ganges Canal	2,923,592	13,280	2,640,958	291,662	44,301	6
Lower Ganges Canal	2,773,951	70,886	2,545,576	169,434	20,783	7
Agra Canal	800,832	16,593	822,297	79,190	...	8
Eastern Jumna Canal	344,191	8,449	288,199	79,374	22,153	9
Betwa Canal	425,141	82,982	316,958	...	...	10
TOTAL . £	7,267,707	192,190	6,613,988	619,660	87,237	11
PUNJAB.						
Western Jumna Canal	1,079,050	52,515	962,043	160,237	5,832	12
Bári Doab Canal	1,579,860	24,319	1,532,500	105,421	27,557	13
Sirhind Canal, British expenditure	2,106,052	61,991	1,941,713	3,249	...	14
Ditto Native State expenditure	1,243,730	51,359	1,121,039	638	...	15
Lower Sohag and Para	72,810	18,006	27,039	...	...	16
Chenab Canals	293,559	50,603	79,335	...	...	17
Sidhnai Canals	74,873	24,075	33,730	...	...	18
Swat River Canal	354,581	31,418	303,203	...	...	19
TOTAL . £	6,804,515	314,286	6,000,602	269,545	33,389	20
MADRAS.						
Godávári Delta System	1,108,933	37,388	1,001,135	9,601	160,678	21
Kistna Delta System	1,391,978	46,509	668,199	3,300	101,609	22
Pennér Anicut System	161,279	—1	142,077	27	12,128	23
Cauvery Delta System	166,293	16,216	131,668	909	13,988	24
Srivaikuntham Weir Project	136,152	1,279	130,426	95	8,420	25
Sangam Project	289,644	61,698	196,729	...	...	26
Kurnool Canal	...	—6,755	2,163,643	13,229	—592	27
Barur Tank Project	32,000	4,960	16,245	...	...	28
Rushikulya Canal	260,529	13,673	14,468	...	...	29
TOTAL . £	3,546,808	174,967	4,464,590	27,161	296,231	30
BOMBAY.						
Desert Canal	126,684	4,809	106,774	2,865	12,040	31
Bégari Canal	162,885	8,654	155,833	3,456	22,670	32
Eastern Nara Works	515,903	32,424	436,688	1,804	20,013	33
Hathmati Canal	49,470	...	49,093	316	...	34
Pravara River Works, Lakh Canal	37,519	..	34,650	39	...	35
Kádvá River Works	50,323	7,179	59,023	537	59	36
Krishna Canal	72,755	677	78,500	2,433	111	37
Lower Panjhra River Works, including Mookti Reservoir	34,589	...	40,893	1,678	486	38
Ekruk Tank	122,824	706	122,483	1,349	...	39
Mutha Storage Lake and Canal	605,324	6,930	579,841	14,069	...	40
Unherwah	34,543	17,268	17,715	...	...	41
Gokak Canal—First Section	40,594	1,779	38,266	...	...	42
Mhaswad Tank	197,897	32,477	160,849	105	...	43
Nira Canal	397,736	41,452	273,347	...	...	44
Chankapur Canal	70,154	322	3,754	...	...	45
Maladevi Canal	91,497	554	1,887	...	...	46
TOTAL . £	2,610,697	155,231	2,159,596	28,651	55,379	47
Stores and Reserve	...	...	94	...	...	48
GRAND TOTAL £	(b) 25,923,436	(b) 905,118	(b) 23,752,678	(b) 1,075,131	472,236	49

(a) The term *indirect charges* refers to Leave Allowances, and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment, tools, and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS and the FINANCIAL RESULTS.

DURING 1884-85.				EXCLUDING INTEREST.					INCLUDING INTEREST.			
No. of Items.	Less Collection Charges in Civil Department.	TOTAL.	WORKING EXPENSES, 1884-85 (for details, *see* pages 118 & 119).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent on past Capital Outlay, plus ½ the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.
	£	£	£	£	£			£	£	£		
1	...	14,358	31,573	...	17,215	...	·79	85,304	...	102,519	...	4·72
2	...	25,796	22,317	3,479	...	·42	...	32,620	...	29,141	...	3·56
3	...	4,351	3,689	662	...	·37	...	7,091	...	6,429	...	3·62
4	...	86,247	60,396	25,851	...	1·04	...	97,982	...	72,131	...	2·92
5	...	130,752	117,975	12,777	...	·22	...	222,997	...	210,220	...	3·73
6	...	335,963	92,609	243,354	...	9·21	...	105,373	137,981	...	5·22	...
7	...	190,217	82,154	108,063	...	4·24	...	100,406	7,657	...	·30	...
8	...	79,190	26,565	52,625	...	6·39	...	32,560	20,065	...	2·44	...
9	...	101,527	19,164	82,363	...	28·59	...	11,359	71,004	...	24·67	...
10	...	...	...	...	...	...	...	11,018	...	11,018	...	3·47
11	...	706,897	220,492	486,405	...	7·35	...	260,716	225,689	...	3·41	...
12	...	166,069	44,177	121,892	...	12·68	...	37,431	84,461	...	8·79	...
13	...	132,978	47,289	85,689	...	5·59	...	60,814	24,875	...	1·62	...
14	...	3,249	14,022	...	10,773	...	·54	76,428	...	87,201	..	4·49
15	...	638	3,292	...	2,654	...	·23	43,814	..	46,468	...	4·14
16	...	...	...	...	...	...	...	721	...	721	...	2·66
17	...	...	...	...	...	...	...	2,161	...	2,161	...	2·72
18	...	...	...	...	...	...	...	868	...	868	...	2·57
19	...	...	...	...	...	...	...	11,500	...	11,500	...	3·79
20	...	302,934	108,780	194,154	...	3·23	...	233,737	...	39,583	...	·65
21	...	170,279	50,476	119,803	...	11·96	...	39,298	80,505	...	8·04	...
22	...	104,909	27,691	77,218	...	11·56	...	25,797	51,421	...	7·70	...
23	..	12,155	1,402	10,753	...	7·56	...	5,683	5,070	...	3·57	...
24	...	14,897	—*1,174*	16,071	...	12·20	...	4,942	11,129	...	8·45	...
25	...	8,515	1,253	7,262	...	5·57	...	5,191	2,071	...	1·58	...
26	...	...	...	...	...	...	...	6,638	...	6,638	...	3·37
27	...	12,637	20,252	...	7,615	...	·35	86,680	...	94,295	...	4·00
28	...	...	...	...	...	...	...	551	...	551	...	3·33
29	...	...	...	...	...	...	...	305	...	305	...	·21
30	...	323,392	99,900	223,492	...	5·01	...	175,085	48,407	...	1·08	...
31	1,206	13,699	3,149	10,550	..	9·88	...	4,175	6,375	...	5·97	...
32	2,284	23,842	5,835	18,007	...	11·55	...	6,060	11,947	...	7·66	...
33	2,133	19,684	6,488	13,196	...	3·02	...	16,819	...	3,623	...	·83
34	14	302	718	...	416	...	·84	1,964	...	2,380	...	4·83
35	2	37	239	...	202	...	·58	1,386	...	1,588	...	4·58
36	26	570	563	7	...	·01	...	2,217	...	2,210	...	3·74
37	190	2,354	1,167	1,187	...	1·51	...	3,127	...	1,940	...	2·47
38	199	1,965	871	1,094	...	2·67	...	1,636	...	542	...	1·08
39	48	1,301	1,707	...	406	...	·33	4,885	...	5,291	...	4·32
40	317	13,752	6,831	6,921	...	1·19	...	23,055	...	16,134	...	2·78
41	...	...	...	...	...	...	...	363	...	363	...	2·10
42	...	...	197	...	197	...	...	1,495	...	1,692	...	4·42
43	...	105	160	...	55	...	...	5,784	...	5,839	...	3·63
44	...	...	...	...	...	...	...	10,105	...	10,105	...	3·69
45	...	...	...	...	...	...	...	144	...	144	...	3·83
46	...	...	...	...	...	...	...	64	...	64	...	3·39
47	6,419	77,611	27,925	49,686	...	2·97	...	83,279	...	33,593	...	1·55
48	...	...	...	...	...	...	...	4	...	4	...	...
49	6,419	(*b*) 1,540,948	(*b*) 571,780	(*b*) 969,168	...	4·08	...	(*b*) 932,004	(*b*) 37,164	...	·16	...

(*b*) Exclusive of figure for Sirhind Canal which concerns Native State.

No. 61.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1885.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.	£		£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	44	...	...	...	...	...	...	...	1	...	14	59
Tanks in Ajmere Sub-Collectorate	11	...	...	...	...	3	...	...	...	47	282	343
Tanks in Beawar Sub-Collectorate	24	...	...	...	...	...	...	...	2	1	103	130
Bheer Reservoir	67	...	...	...	...	...	...	...	1	...	2	70
Rajosie "	25	...	...	...	...	...	...	...	...	...	2	27
Bulad "	72	...	...	...	...	...	...	...	...	2	6	80
Jalea "	159	...	...	...	...	3	...	...	...	2	19	183
Ladpura "	36	...	...	...	...	...	...	...	...	...	21	57
Mukrera "	28	...		...	...	...	...	...	...	...	5	33
Chitar "	1	...	...	...	...	...	...	...	...	...	1	2
TOTAL RAJPUTANA . £	467	...	...	...	...	6	...	...	4	52	455	984
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	18	...	...	...	539	123	...	...	13	20	37	750
Upper Sutlej Inundation Canals	1,187	...	...	...	100	363	...	...	29	...	68	1,747
Indus Inundation Canals	...	...	...	...	149	1,254	...	...	27	155	(a)5,244	6,829
Shahpur and Sahiwal Canals	1,633	...	...	...	...	2	17	...	...	...	...	1,652
TOTAL PUNJAB . £	2,838	...	...	...	788	1,742	17	...	69	175	5,349	10,978
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	...	2	...	...	...	...	...	2
Palar Anicut Project	...	...	...	...	...	85	...	...	...	...	3	88
Pelandorai Anicut	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL MADRAS . £	...	...	...	...	...	87	...	...	...	...	3	90

BOMBAY.												
Sind:												
Alibhur Cutcherey Canal	28	...	...	...	1	...	...	...	...	...	...	29
Great Marak Canal	241	...	...	...	13	...	...	2	...	...	...	256
Fulaili Canal	1,750	...	...	...	132	...	...	65	...	...	238	2,185
Mehrabwah Canal	...	...	...	...	1	...	...	...	...	...	...	1
Surfrazwah Canal	79	...	...	...	12	...	...	...	...	...	7	98
Ghar Canal	193	...	...	...	138	...	...	...	37	...	306	674
Sukkur and Shadadpur Canal	14	...	...	...	9	...	...	...	13	...	23	59
Total Sind . £	2,305	...	...	...	306	...	...	67	50	...	574	3,302
Dekkan and Gujurat:												
Gadikeri Tank	167	...	...	...	...	...	...	...	...	...	...	167
Dambal Tank	12	...	...	...	2	...	...	...	...	...	...	14
Ashti Tank	124	...	...	...	3	...	...	...	...	...	...	127
Koregaon Tank	19	...	...	...	...	...	...	...	...	...	...	19
Bhatodi Tank	382	...	...	...	4	...	...	...	...	...	47	433
Madag Tank	149	...	...	...	5	...	...	...	...	...	...	154
Hartala Tank	224	...	...	...	5	...	...	...	...	...	5	234
Medleri Tank	4	...	...	...	...	...	...	...	...	...	...	4
Mhuswa Tank	73	...	...	...	4	...	...	...	...	...	2	79
Jamda Canal	583	...	2	...	13	...	...	...	8	...	...	606
Ojhar Canal	545	...	...	...	...	...	...	...	2	...	10	557
Khari Cut	174	...	...	...	39	...	...	...	...	...	...	213
Kasardi Tank	13	...	...	...	1	...	...	...	...	...	12	26
Matoba Tank	362	...	...	...	7	...	...	...	...	...	...	369
Shirsuphal Tank	225	...	...	...	8	...	...	...	...	...	...	233
Chickli Canal	88	...	...	...	3	...	...	...	...	...	...	91
Upper Man River Works	186	...	...	...	10	...	...	...	...	...	...	196
Maini Tank	268	...	...	...	3	...	...	...	...	...	...	271
Rewari Canal	292	...	...	...	5	...	...	...	...	...	...	297
Yerla River Irrigation Works	262	...	...	...	42	...	...	...	1	...	...	305
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	...	...
Bhadalwadi Tank	94	...	...	...	4	...	...	...	...	...	...	98
Total Dekkan and Gujurat £	4,246	...	2	...	158	...	...	...	11	...	76	4,493
TOTAL BOMBAY £	6,551	...	2	...	464	...	...	67	61	...	650	7,795
Carried forward	9,856	...	2	...	1,252	1,835	17	67	134	227	6,457	19,847

(a) Inclusive of £5,234 silt clearance rate.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1885—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	9,856	...	2	...	1,252	1,835	17	67	134	227	6,457	19,847
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikârpur Canals Division	88	...	...	...	271	...	...	...	18	...	132	509
Irrigation Works, Ghar Division	428	...	...	...	27	...	...	...	8	...	599	1,062
Irrigation Works, Karachi Collectorate	432	...	...	...	30	...	...	...	...	...	877	1,339
Irrigation Works, Hyderabad Canal Division	1,035	...	...	...	109	...	...	1	...	...	62	1,207
Irrigation Works, Fulaili Division	7	...	...	...	4	...	...	...	...	...	15	26
Irrigation Works, Sholapore and Kaladgi Division	14	...	...	...	...	...	...	...	...	...	2	16
Irrigation Works, Gujrat Division	58	...	...	...	...	...	...	...	...	...	...	58
Irrigation Works, Belgaum and Dharwar Division	67	...	...	...	14	...	...	...	...	...	1	82
Irrigation Works, Khandeish Division	90	...	...	...	...	...	...	...	...	...	38	128
Irrigation Works, Poona Division	66	...	...	...	...	...	...	...	...	...	...	66
TOTAL . £	2,285	...	...	...	455	...	...	1	26	...	1,726	4,493
PUNJAB.												
Muzuffergurh Canal . . . . . £	...	...	...	...	...	...	...	...	...	...	6	6
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	491	625	...	...	30	...	165	1,311
TOTAL . £	...	...	...	...	491	625	...	...	30	...	165	1,311
TOTAL IMPERIAL . £	12,141	...	2	...	2,198	2,460	17	68	190	227	8,354	25,657

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,490	379	204	...	24	...	2,269	...	...	1	5	5,372
Rohilkhund including Bijnore Canals	7,323	1,079	35	...	334	...	43	...	...	55	63	8,932
Bundelkhund Canals: Hamirpur Irrigation Works; Jhansi Irrigation Works	345	...	...	...	8	...	...	...	4	...	118	475
TOTAL NORTH-WESTERN PROVINCES . £	10,158	1,458	239	...	366	...	2,312	...	4	56	186	14,779
BENGAL.												
Calcutta and Eastern Canals	...	...	...	...	...	154	...	52,050	1,199	...	3,570	56,973
Sarun Scheme	840	...	...	...	...	48	...	...	30	...	16	934
TOTAL . £	840	...	...	...	...	202	...	52,050	1,229	...	3,586	57,907
MADRAS.												
Madras Water-Supply and Irrigation Extension Project	...	...	...	516	...	21	...	...	...	...	16	553
Buckingham Canal	...	...	...	...	...	65	...	4,489	22	...	142	4,718
TOTAL . £	...	...	...	516	...	86	...	4,489	22	...	158	5,271
Works for which Capital and Revenue Accounts are not kept:												
Bengal: Nuddea Rivers	...	...	...	...	...	...	...	19,498	30	2	16	19,546
Bengal: Eden Canal	...	...	...	...	...	5	...	...	...	...	42	47
British Burmah	...	...	...	...	...	...	...	3,129	9	...	4	3,142
Punjab	...	...	...	...	...	...	...	...	...	...	(a) 4,356	4,356
TOTAL . £	...	...	...	...	...	5	...	22,627	39	2	4,418	27,091
TOTAL PROVINCIAL . £	10,998	1,458	239	516	366	293	2,312	79,166	1,294	58	8,348	105,048
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	(a) 1,309	...	...	...	1,309
North-Western Provinces and Oudh	...	...	...	...	...	...	...	(a) 1,659	...	...	...	1,659
TOTAL INCORPORATED LOCAL . £	...	...	...	...	...	...	...	2,968	...	...	...	2,968
TOTAL IRRIGATION AND NAVIGATION . £	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,484	285	16,702	133,673
Carried forward . £	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,484	285	16,702	133,673

(a) Shown in Civil Department Accounts.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1885—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	23,139	1,458	241	516	2,564	2,753	2,329	82,202	1,484	285	16,702	133,673
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	106	...	286	392
Madras	...	...	...	...	194	295	...	...	...	...	21	510
Bombay	...	...	...	...	1	...	...	...	...	...	28	29
TOTAL IMPERIAL £	...	...	...	...	195	295	...	...	106	...	335	931
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
BRITISH BURMAH:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	112	...	29	141
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	37	...	245	282
TOTAL PROVINCIAL £	...	...	...	...	...	...	...	...	149	...	274	423
TOTAL AGRICULTURAL £	...	...	...	...	195	295	...	...	255	...	609	1,354
GRAND TOTAL £	23,139	1,458	241	516	2,759	3,048	2,329	82,202	1,739	285	17,311	135,027

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1885.

	Imperial.							Provincial.						Local.				Grand Total.
	Rajputana.	Punjab.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	British Burmah.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	N.-W. P. and Oudh.	British Burmah.	Bengal.	Total Local.	
IRRIGATION AND NAVIGATION WORKS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		
New works—*see* page 130	281	...	363	...	1,004	13,151	14,799	...	18,073	2,771	...	15,880	36,724	...	...	...	...	51,523
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Establishment	70	...	84	...	228	3,480	3,862	...	4,157	1,162	...	10,947	16,266	...	...	...	...	20,128
Tools and Plant	—26	...	...	..	...	260	234	...	3,165	250	...	1,879	5,294	...	...	...	...	5,528
Profit and Loss	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...
Suspense	—84	—106	...	...	...	...	—190	...	—5,092	—913	...	...	—6,005	...	...	...	...	—6,195
	241	—106	447	...	1,232	16,891	18,705	...	20,303	3,270	...	28,706	52,279	...	...	...	...	70,984
Less Receipts on Capital Account	...	306	120	...	...	64	490	...	137	...	...	...	137	...	...	...	...	627
NET TOTAL . £	241	—412	327	...	1,232	16,827	18,215	...	20,166	3,270	...	28,706	52,142	...	...	...	...	70,357
Revenue Outlay:																		
New Works—*see* page 134	37	4,289	...	...	407	3,288	8,021	...	7,857	3,816	...	—4	11,669	...	...	...	...	19,690
Repairs	1,899	21,936	...	...	4,331	30,627	58,793	...	11,924	3,806	...	11,767	27,497	...	...	...	...	86,290
Establishment	919	19,229	...	...	1,073	8,794	30,015	...	9,762	(a)8,218	...	3,224	21,204	...	...	...	...	51,219
Tools and Plant	114	152	...	...	—21	120	365	...	771	146	...	782	1,699	...	...	...	...	2,064
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	61	...	...	...	31	92	...	...	2	...	23	25	...	...	...	...	117
TOTAL . £	2,969	45,667	...	...	5,790	42,860	97,286	...	30,314	(a) 15,988	...	15,792	62,094	...	...	...	...	159,380
Works for which only Revenue Accounts are kept:																		
Revenue Outlay:																		
New works	...	120	...	...	...	12,442	12,562	...	...	...	...	...	...	...	...	...	...	12,562
Repairs	...	336	...	...	...	49,756	50,092	...	...	...	...		...	...	...	...	...	50,092
Establishment	...	4,704	...	...	...	23,338	28,042	...	...	...	..	...	..	...	...	...	...	28,042
Tools and Plant	...	136	...	...	...	373	509	...	...	...	...	...	...	...	...	...	...	509
Suspense	...	—21	...	...	...	...	—21	...	...	...	...	...	...	...	...	...	...	—21
Revenue refunded	...	...	...	...	...	27	27	...	...	...	...	...	...	...	...	...	...	27
TOTAL . £	...	5,275	...	...	...	85,936	91,211	...	...	...	...	...	...	...	...	...	...	91,211
Carried forward . £	3,210	50,530	327	...	7,022	145,623	206,712	...	50,480	19,258	...	44,498	114,236	...	...	...	...	320,948

(a). Includes 44*l*. Outlay by Civil Officers for collection of Owner's rates.

No. 62.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1885—*continued.*

	Imperial.							Provincial.						Local.				Grand Total.
	Rajputana.	Punjab.	Bengal.	N.-W.P. and Oudh.	Madras.	Bombay.	Total Imperial.	British Burmah.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	N.-W. P. and Oudh.	British Burmah.	Bengal.	Total Local.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	3,210	50,530	327	...	7,022	145,623	206,712	...	50,480	19,258	...	44,498	114,236	...	...	...	...	320,948
IRRIGATION AND NAVIGATION—*continued.*																		
Works for which neither Capital nor Revenue Accounts are kept:																		
New Works	109	...	...	...	26,471	...	26,580	1,428	2,950	...	212	...	4,590	...	...	...	...	31,170
Repairs	...	...	...	...	116,324	...	116,324	1,973	7,661	...	...	...	9,634	...	65	...	65	126,023
Establishment	519	...	...	...	48,953	...	49,472	997	4,518	...	1,647	...	7,162	...	...	...	...	56,634
Tools and Plant	13	...	...	...	2,190	...	2,203	1,151	175	...	204	...	1,530	...	...	...	...	3,733
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	22	...	...	...	...	...	22	—372	—156	...	...	...	—528	...	...	...	...	—506
Revenue refunded	...	...	...	...	22	...	22	...	...	...	...	...	...	...	...	...	...	22
Unclassified expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	1,535	...	1,535	402	...	41	443	1,978
Loss by Exchange	...	...	...	...	16	...	16	...	...	...	...	...	...	...	...	...	...	16
TOTAL £	663	...	...	...	193,976	...	194,639	5,177	15,148	...	3,598	...	23,923	402	65	41	508	219,070
TOTAL IRRIGATION AND NAVIGATION £	3,873	50,530	327	...	200,998	145,623	401,351	5,177	65,628	19,258	3,598	44,498	138,159	402	65	41	508	540,018
AGRICULTURAL.																		
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		
Works—*see* page 133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET TOTAL £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Outlay:																		
Works—*see* page 135	...	...	...	...	...	...	...	3,096	...	...	...	...	3,096	...	...	...	...	3,096
Repairs	...	...	...	...	...	...	...	3,453	...	...	...	...	3,453	...	...	...	...	3,453
Establishment	...	...	...	...	...	...	...	1,191	...	...	...	...	1,191	...	...	...	...	1,191
Tools and Plant	...	...	...	...	...	...	...	—3	...	...	...	...	—3	...	...	...	...	—3

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	20,591	...	...	...	...	20,591	...	...	...	...	20,591
TOTAL . £	...	...	...	...	...	...	...	28,328	...	...	...	...	28,328	...	...	...	...	28,328
Works for which only Revenue Accounts are kept:																		
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works for which neither Capital nor Revenue Accounts are kept:																		
Works	...	504	20,972	...	13,719	2,614	37,809	26,803	2,537	2,515	...	...	31,855	...	366	...	366	70,030
Repairs	...	43	34,293	501	19,773	4,916	59,526	2,536	11,716	562	...	...	14,814	549	18	...	567	74,907
Establishment	...	62	11,867	115	7,581	2,565	22,190	5,264	1,879	274	...	...	7,417	126	66	...	192	29,799
Tools and Plant	...	12	1,139	...	327	16	1,494	60	110	...	...	...	170	8	5	...	13	1,677
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	769	...	...	—188	581	...	—253	...	...	...	—253	...	...	...	...	328
Revenue refunded	...	...	...	...	113	...	113	...	...	...	...	...	...	...	...	...	...	113
TOTAL . £	...	621	69,040	616	41,513	9,923	121,713	34,663	15,989	3,351	...	...	54,003	683	455	...	1,138	176,854
TOTAL AGRICULTURAL . £	...	621	69,040	616	41,513	9,923	121,713	62,991	15,989	3,351	...	...	82,331	683	455	...	1,138	205,182
GRAND TOTAL . £	3,873	51,151	69,367	616	242,511	155,546	523,064	68,168	81,617	22,609	3,598	44,498	220,490	1,085	520	41	1,646	745,200
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	65	...	65	...	...	...	...	...	...	...	...	...	...	65
Loss by Exchange	...	...	...	...	16	...	16	...	...	...	...	...	...	...	...	...	..	16
NET OUTLAY IN INDIA . £	3,873	51,151	69,367	616	242,430	155,546	522,983	68,168	81,617	22,609	3,598	44,498	220,490	1,085	520	41	1,646	745,119
IN ENGLAND:																		
Stores for India, Madras																		65
EXCHANGE ON PAYMENTS IN ENGLAND																		16
																		745,200

No. 62A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the year ended 31st March 1885.

IRRIGATION AND NAVIGATION.	Expenditure during year.										Total Expenditure to end of year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
Works for which Capital and Revenue Accounts are kept.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
RAJPUTANA.																		
Imperial.																		
Tanks in Ajmere Sub-Collectorate	285	...	71	4	...	...	...	...	...	360	41,226	...	1,216	137	...	...	...	42,579
Tanks in Beawar Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	16,931	...	300	42	...	...	...	17,273
Tanks in Todghur Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	10,471	...	564	104	...	...	...	11,139
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	14,598	...	4,551	740	355	...	66	20,178
Jalea Feeder Reservoir	...	...	...	...	...	...	...	...	...	...	21,087	...	6,070	1,011	...	...	20	28,148
Bulad Reservoir	...	...	...	...	...	...	...	...	...	...	6,148	...	2,452	239	...	...	18	8,821
Muckrera Reservoir	...	...	...	...	...	...	...	84	84	—84	6,283	...	1,571	188	...	189	...	8,231
Ladpura Reservoir	...	...	...	...	...	...	...	...	...	...	4,623	...	1,206	87	...	...	...	5,916
Rajosee Reservoir	...	...	...	...	...	...	...	...	...	...	3,021	...	755	106	...	...	32	3,850
Chitar Project	—4	...	—1	—30	...	...	...	...	...	—35	1,970	...	492	30	...	...	1	2,491
TOTAL RAJPUTANA . £	281	...	70	—26	...	...	...	84	84	241	126,358	...	19,177	2,684	355	189	137	148,626
BENGAL.																		
Provincial.																		
Calcutta and Eastern Canals	—571	...	—131	2,404	...	...	...	782	782	920	(a) 447,377	...	36,983	34,502	85	1,217	...	520,164
Joojooty Project	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
Sarun Project	99	...	23	37	...	...	...	...	...	159	47,678	...	16,372	2,561	...	...	50	66,561
Orissa Coast Canal	18,545	...	4,265	724	...	...	137	4,310	4,447	19,087	170,124	...	36,409	10,861	...	6,600	140	223,854
Imperial.																		
Damoodah Scheme	363	...	84	...	...	...	120	...	120	327	9,063	...	9,486	710	...	...	3,665	15,594
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	97	14,243
	18,436	...	4,241	3,165	...	...	257	5,092	5,349	20,493	695,524	...	144,145	49,956	85	7,817	3,968	893,559
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	850	...	15	...	...	...	...	865
TOTAL BENGAL . £	18,436	...	4,241	3,165	...	...	257	5,092	5,349	20,493	694,674	...	144,130	49,956	85	7,817	3,968	892,694
N.-W. PROVINCES.																		
Provincial.																		
Doon Canals	...	...	...	...	...	...	...	49	49	—49	57,297	...	4,586	415	...	14	105	62,207
Rohilkhund Canals { Paha Water-course, Kailas do., Baigul do., Kitcha do. }	1,683	...	387	250	...	...	...	754	754	1,566	117,417	...	35,885	3,643	...	1,235	836	157,344
Sardah Canals	225	...	14	...	...	...	...	...	...	239	(b) 4,473	...	156	...	...	...	...	4,629
Cawnpur Extension Survey Division, Lower Ganges Canal	839	...	759	...	...	...	...	110	110	1,488	1,826	...	3,426	...	...	...	...	5,252

Bundelkhund Irrigation Works. Hamirpur Irrigation Works	...	...	...	...	...	...	...	...	...	...	96	...	3	...	...	...	...	99
Bundelkhund Irrigation Works. Jhansi Irrigation Works	...	...	...	...	...	...	...	...	...	...	7,223	...	166	...	...	...	...	7,389
Bundelkhund Irrigation Survey	24	...	2	...	...	...	...	...	...	26	988	...	13,929	70	...	...	73	14,914
TOTAL N.-W. PROVINCES . £	2,771	...	1,162	250	...	...	...	913	913	3,270	189,320	...	58,151	4,128	...	1,249	1,014	251,834
PUNJAB.																		
Imperial.																		
Madhopore Workshops	...	...	...	...	...	...	306	...	306	—306	25,590	...	41,329	...	...	...	21,202	45,717
Upper Sutlej Inundation Canals	...	...	...	...	...	...	...	114	114	—114	44,523	...	6,280	1,315	...	...	8	52,110
Lower Sutlej Inundation Canals	...	...	...	...	...	16	...	...	...	16	9,610	...	1,084	62	...	101	...	10,857
Indus Inundation Canals	...	...	...	...	...	...	...	8	8	—8	66,365	...	8,721	67	...	...	6,362	68,791
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canál	...	...	...	...	...	...	...	...	...	...	3,334	...	176	...	...	...	...	3,510
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	24	30,755
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	23	44,089
TOTAL PUNJAB . £	...	...	...	...	...	16	306	122	428	—412	156,917	...	128,255	2,062	...	101	27,619	259,716
MADRAS.																		
Imperial.																		
Pelandorai Anicut System	294	...	64	...	...	...	...	...	...	358	29,121	...	6,546	444	...	...	80	36,031
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	12	62,442
Perryar Project	...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project	710	...	164	...	...	...	...	...	...	874	123,611	...	33,476	2,987	...	...	...	160,074
TOTAL . £	1,004	...	228	...	...	...	...	...	...	1,232	205,607	...	56,748	4,251	...	...	92	266,514
PROVINCIAL.																		
Buckingham Canal	15,041	...	5,693	1,509	...	...	...	...	...	22,243	402,067	...	104,721	11,869	...	...	...	518,657
Madras Water-supply and I. E. Project	471	...	107	...	...	...	...	...	...	578	129,780	...	21,255	665	...	...	117	151,583
Ganjam—Gopalpur Canal	99	...	1,590	222	...	...	...	...	...	1,911	99	...	1,590	222	...	...	...	1,911
Lower Coleroon Project	33	...	874	124	...	...	...	...	...	1,031	33	...	874	124	...	...	...	1,031
Surveys	236	...	2,683	24	...	...	...	...	...	2,943	236	...	2,683	24	...	..	...	2,943
TOTAL MADRAS . £	15,880	...	10,947	1,879	...	...	...	...	...	28,706	532,215	...	131,123	12,904	...	...	117	676,125
BOMBAY.																		
Imperial.																		
Dekhan and Gujarat.																		
Sabarmati Project Survey	...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank	—1	...	...	...	...	...	...	...	...	—1	27,179	...	6,961	931	...	...	69	35,002
Madag Tank	18	...	15	...	...	...	...	...	...	33	12,621	...	3,174	282	...	...	1	16,076
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	14	2,761
Kalala Nulla	25	...	6	...	...	...	...	...	...	31	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)	274	...	409	...	...	...	...	...	...	683	8,143	...	6,264	1,415	...	...	...	15,822
Dambal Tank	64	...	15	...	...	...	...	...	...	79	4,905	...	1,074	88	...	...	6	6,061
Medleri Tank	536	...	132	5	...	...	...	...	...	673	5,694	...	1,406	115	...	...	...	7,215
Muchkundi Tank	300	...	10	...	...	...	...	...	...	310	11,006	...	2,604	233	...	...	6	13,837
Gaddikeri Tank	...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut	802	...	196	2	...	...	...	...	...	1,000	10,451	...	2,437	188	...	...	18	13,058
Carried forward . £	2,018	...	783	7	...	...	...	...	..	2,808	85,724	...	28,429	3,301	...	...	114	117,340

(a) Includes 249,101*l.* being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(b). The whole expenditure is shown under works in accordance with instructions issued by North-Western Provinces Government.

No. 62A.—Detailed Account of Expenditure from Imperial and Provincial Funds, against Capital Account of Minor Works and Navigation, for the Year ended 31st March 1885—*continued.*

	Expenditure during Year.										Total Expenditure to end of Year.							
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	Deduct: Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bombay—*continued.*																		
Brought forward	2,018	...	783	7	...	...	...	...	...	2,808	85,724	...	28,429	3,301	...	...	*114*	117,340
Dekhan and Gujarat—contd.																		
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	...	...	3,342	...	1,194	258	...	...	...	4,794
Jamda Canal	434	...	84	...	...	...	...	...	...	518	76,908	...	18,642	1,213	...	...	*2*	96,761
Mhuswa Tank	471	...	116	4	...	...	...	...	...	591	10,071	...	2,625	110	...	—	*1*	12,805
Bhokar Tank Survey	...	...	...	...	...	...	...	...	...	...	174	...	849	...	...	...	...	1,023
Pravara River Works—Ojhar Canal	77	...	15	10	...	...	—	...	...	102	22,126	...	7,241	433	...	...	*14*	29,786
Wadali Canal	...	...	...	...	...	...	—	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	27	...	12	...	...	...	...	...	...	39	14,728	...	3,467	294	—	...	*1*	18,488
Shirsuphal Tank	159	...	65	...	...	...	...	...	...	224	15,147	...	3,251	286	...	...	...	18,684
Bhadalwadi Tank	91	...	38	...	...	...	...	...	...	129	14,595	...	4,664	261	...	...	...	19,520
Chickli Canal	...	...	...	...	...	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	109	...	23	...	...	...	...	...	...	132	24,098	...	9,084	322	...	...	*54*	33,450
(*a*) Yerla River Irrigation Works	1,490	...	366	1	...	—	...	...	...	1,857	48,705	...	9,589	661	...	...	*237*	58,718
Rewari Canal	11	—	3	...	...	...	...	...	...	14	4,157	...	711	1	...	...	...	4,869
Newree Tank	...	—	...	...	...	...	...	...	...	...	134	...	49	548	...	—	...	731
Ashti Tank	3,125	...	800	—*165*	...	...	...	...	...	3,760	57,921	...	13,710	770	—	...	*539*	71,862
Koregaon Tank	367	...	95	11	...	...	—	...	...	473	1,955	...	419	17	...	...	...	2,391
Pangaon Tank	20	...	5	...	...	...	*64*	...	*64*	—*39*	5,106	...	2,631	1,110	...	...	*459*	8,388
(*b*) Upper Mán River Works	810	...	204	9	...	...	...	...	...	1,023	27,096	...	7,472	594	...	...	*24*	35,188
Nilgund Tank	...	...	...	...	...	...	...	—	...	...	689	...	170	13	—	—	...	872
Asundi Tank	350	...	87	10	...	...	...	...	...	456	4,725	...	1,053	106	...	...	...	5,884
Parsul Tank	1,440	...	355	345	...	...	...	...	...	2,140	6,062	...	1,348	682	...	...	...	(*c*) 8,092
Total	11,008	...	3,051	232	...	...	*64*	...	*64*	14,227	434,287	...	120,559	11,760	...	...	*1,445*	565,161
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
Total Dekhan and Gujarat £	11,008	...	3,051	232	...	...	*64*	...	*64*	14,227	432,290	...	119,494	11,760	...	...	*1,445*	562,099

Sindh.																		
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great-Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	...	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey	...	...	...	...	...	...	...	...	...	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	31	...	7	...	...	...	...	...	...	38	5,280	...	1,320	2	...	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	...	...	...	...	...	...	...	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal	2,112	...	422	28	...	...	...	...	...	2,562	110,801	...	20,506	1,333	...	...	16	132,624
TOTAL	2,143	...	429	28	...	...	...	...	...	2,600	256,035	...	62,885	1,808	...	...	32	320,696
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	2,660	...	259	...	...	...	...	2,919
Total Sindh £	2,143	...	429	28	...	...	...	...	...	2,600	253,375	...	62,626	1,808	...	...	32	317,777
TOTAL BOMBAY £	13,151	...	3,480	260	...	...	64	...	64	16,827	685,665	...	182,120	13,568	...	...	1,477	879,876
AGRICULTURAL.																		
BRITISH BURMAH.																		
Irrawaddy Embankment Scheme	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132
TOTAL BRITISH BURMAH £	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, British Burmah.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

No. 62B.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for which CAPITAL AND REVENUE ACCOUNTS are kept, for the year ended 31st March 1885.

IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
IMPERIAL.																
RAJPUTANA.																
Muckrera Reservoir	...	...	12	...	...	...	...	12	...	48	51	...	...	1	...	100
Ladpura "	...	13	25	1	...	...	...	39	225	185	314	3	...	...	...	727
Jalea "	13	85	79	5	...	...	...	182	70	571	497	18	...	1	...	1,157
Bheer "	2	24	37	2	...	...	...	65	201	396	571	14	...	3	...	1,185
Bulad "	...	70	59	3	...	...	...	132	5	851	633	22	...	31	...	1,542
Rajosie "	...	10	25	...	...	...	...	35	33	152	264	5	...	...	...	454
Tanks in Ajmere Sub-Collectorate	...	976	382	52	...	...	...	1,410	1,265	9,931	10,752	317	...	...	...	22,265
" in Beawar Sub-Collectorate	1	448	177	30	...	...	...	656	498	20,101	15,790	425	...	...	...	36,814
" in Tödghur Sub-Collectorate	...	218	87	17	...	...	...	322	1,293	6,976	7,911	192	...	...	...	16,372
Chitar Tank	21	55	36	4	...	...	...	.116	21	55	36	4	...	...	...	116
TOTAL RAJPUTANA . £	37	1,899	919	114	...	...	...	2,969	3,611	39,266	36,819	1,000	...	36	...	80,732
BENGAL.																
PROVINCIAL.																
Sarun Project	...	1,998	460	37	...	...	...	2,495	...	10,871	2,500	—752	...	...	...	12,619
Calcutta and Eastern Canals	7,857	9,926	9,302	734	...	...	...	27,819	222,121a	253,386	187,779	1,628	...	...	...	664,914
TOTAL BENGAL	7,857	11,924	9,762	771	...	...	...	30,314	222,121	264,257	190,279	876	...	...	...	677,533
PUNJAB.																
IMPERIAL.																
Upper Sutlej Inundation Canals	...	6,846	4,143	60	...	...	...	11,049	9,573	125,524	97,359	1,559	38	255	...	234,308
Lower Sutlej and Chenab Inundation Canals	1,600	32,230	7,355	38	...	10	...	41,233	16,089	401,966	121,695	835	75	17	...	540,677
Indus Inundation Canal	3,541	12,983	7,610	54	...	4	...	24,192	21,992	266,137	136,284	2,202	71	12	...	426,698
Shahpur and Sahiwal Canals	...	900	121	...	...	47	...	1,068	...	9,199	1,038	2	...	47	...	10,286
Madhopore Workshops	..	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	5,141	52,959	19,229	152	...	61	...	77,542	47,654	803,287	363,664	16,522	23,726	331	...	1,255,184
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	852	31,023	...	...	...	...	...	31,875	15,536	380,643	40	2	...	...	...	396,221
TOTAL PUNJAB . £	4,289	21,936	19,229	152	...	61	...	45,667	32,118	422,644	363,624	16,520	23,726	331	...	858,963
MADRAS.																
(*) Chembrambakam Tank Project	—108	487	76	—13	...	...	...	442	—8	9,237	3,819	105	...	...	...	13,153
(*) Palar Anicut System	426	2,469	667	—8	...	...	...	3,554	5,522	61,951	21,283	1,319	...	...	...	90,075
(*) Pelandorai Anicut System	89	1,375	330	...	...	...	...	1,794	1,195	18,033	5,956	380	...	...	...	25,564
TOTAL MADRAS . £	407	4,331	1,073	—21	...	...	..	5,790	6,709	89,221	31,058	1,804	...	...	...	128,792
BOMBAY.																
Dekhan.																
Gadikeri	...	8	2	...	...	...	...	10	...	29	6	...	...	...	...	35
Bhatodi Tank	18	117	82	...	...	...	...	217	19	1,009	792	—5	—	...	...	1,815
Mhuswa Tank	...	65	32	...	...	9	...	106	...	446	335	—1	...	9	...	789
Pravara River Works—Ojhar Canal	...	234	207	10	...	...	...	451	12	2,281	1,641	40	...	...	...	3,974
Asundi Tank	...	10	3	...	...	...	...	13	...	9	3	...	...	...	...	12
Medleri Tank	...	11	3	...	...	...	...	14	...	11	3	...	...	...	...	14
Madag Tank	...	211	54	...	...	...	...	265	50	2,343	1,160	54	...	...	...	3,607

Kalala Nulla	...	...	...	...	...	...	...	...	18	309	425	10	...	...	...	762
Dambal Tank	...	32	11	...	...	...	...	43	6	140	40	...	...	...	...	186
Jamda Canal	...	703	258	6	...	...	...	967	178	10,866	5,830	182	8	33	...	17,097
Hartala Tank	...	26	15	...	...	...	...	41	...	112	48	...	...	9	...	169
Kharicut Canal	...	120	184	...	...	...	...	304	...	272	280	...	...	...	...	552
Matoba Tank	...	107	96	...	...	2	...	205	...	607	341	...	...	3	...	951
Kasardi Tank	...	21	10	...	...	...	...	31	3	585	227	39	...	...	...	854
Shirsuphal Tank	...	90	117	...	...	...	...	207	...	605	334	...	...	...	...	939
Chickli Canal	...	63	43	...	...	...	...	106	...	800	1,052	10	...	...	...	1,862
(b) Upper Mán River Works	...	130	58	...	...	...	...	188	...	1,051	1,092	10	...	...	...	2,153
Maini Tank	7	193	139	...	...	...	...	339	19	1,592	993	14	...	2	...	2,620
(c) Yerla River Irrigation Works	...	342	151	10	...	...	...	503	...	2,731	2,421	32	...	1	...	5,185
Rewari Canal	...	134	59	...	...	...	...	193	38	1,745	1,928	18	...	...	...	3,729
Koregaum Tank	...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	4
Ashti Tank	...	393	179	...	...	...	...	572	...	1,389	781	9	...	...	...	2,179
Bhadalwadi Tank	...	87	62	...	...	...	...	149	...	307	149	...	...	...	...	456
Mavinkop Tank	...	7	2	...	...	...	...	9	3	28	6	...	...	...	...	37
Muchkundi Tank	...	25	15	...	...	...	...	40	...	25	15	...	...	...	...	40
Sind.																
Alibhur Katchari Canal	...	638	141	...	...	...	...	779	...	5,416	1,271	9	...	2	...	6,698
Fulaili Canal	...	14,428	3,764	48	...	10	...	18,250	7	230,094	55,186	805	...	77	...	286,169
Great Marak Canal	64	983	226	...	...	2	...	1,275	64	11,227	2,889	15	...	4	...	14,199
Surfrazwah Canal	...	848	187	...	...	...	...	1,035	...	9,485	2,942	9	...	...	...	12,436
Ghar Canal	3,199	7,495	2,057	28	...	8	...	12,787	7,401	120,048	31,146	235	...	9	...	158,839
Sukkur and Shadadpur Canal	...	1,868	363	18	...	...	...	2,249	1,148	48,745	11,150	820	...	5	...	61,868
Mehrabwah Canal	...	1,238	274	...	...	...	...	1,512	...	2,105	495	...	...	...	...	2,600
TOTAL ... £	3,288	30,627	8,794	120	...	31	...	42,860	8,966	456,415	124,982	2,305	8	154	...	592,830
DEDUCT—Expenditure from Contributions ...	...	...	...	...	...	...	...	...	845	248	...	...	...	...	...	1,093
TOTAL BOMBAY ... £	3,288	30,627	8,794	120	...	31	...	42,860	8,121	456,167	124,982	2,305	8	154	...	591,737
PROVINCIAL.																
N.-W. PROVINCES.																
Doon Canal	845	938	1,671	20	...	...	...	3,474	5,724	30,817	43,207	1,244	576	3	...	81,571
Bundelkund Irrigation Works { Hamirpur, Jhansie }	306	411	445	36	...	...	...	1,198	727	5,167	5,303	76	...	5	...	11,278
Rohilkhund and Bijnore Canals	2,665	2,457	6,102	90	...	2	...	11,316	14,246	45,191	93,166	2,649	380	903	...	156,535
TOTAL N.-W. PROVINCES . £	3,816	3,806	8,218	146	...	2	...	15,988	20,697	81,175	141,676	3,969	956	911	..	249,384
MADRAS.																
Buckingham Canal	196	7,086	2,146	156	...	23	...	9,607	1,888	115,934	32,429	2,992	...	947	...	154,190
*Madras W. S. and I. E. Project	—200	4,681	1,078	626	...	...	...	6,185	654	18,233	6,070	955	...	...	...	25,912
TOTAL MADRAS . £	—4	11,767	3,224	782	...	23	...	15,792	2,542	134,167	38,499	3,947	...	947	...	180,102
AGRICULTURAL.																
BRITISH BURMAH.																
Irrawaddy Embankment	3,096	3,453	1,191	—3	...	...	20,591	28,328	8,354	59,104	16,831	768	...	...	21,175	106,232
TOTAL BRITISH BURMAH . £	3,096	3,453	1,191	—3	...	...	20,591	28,328	8,354	59,104	16,831	768	...	...	21,175	106,232

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.
(a) This includes £136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(b) Includes Gondowli Canal and Pingli Tank. (c) Includes Yerla Canal and Nehre Tank.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section K.—Buildings and Roads.

Revenue £615,097. Expenditure £5,009,277.

Major Head.	No. of Acct.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
Military Works	63	Abstract of Receipts	138	...	40,415	...
	64	Expenditure	141	...	...	949,647
		Details of Imperial Expenditure on—				
	64A	New Buildings	144	375,404	...	...
	64B	Repairs	145	305,398	...	...
Civil Works	63	Abstract of Receipts	138	...	574,682	...
	63A	Provincial and Local Fund Receipts included in Acct. No. 63	140	522,614	...	...
	64	Expenditure	141	...	...	4,059,630
		Details of Expenditure included in Acct. No. 64.				
		Imperial Expenditure—				
	64C	New Buildings	146	197,348	...	...
	64D	Repairs to Buildings	147	45,631	...	...
	64E	New Roads	148	25,738	...	...
	64F	Repairs to Roads	148	35,449	...	...
	64G	Miscellaneous—New Works	149	13,273	...	...
	64H	Miscellaneous—Repairs	149	529	...	...
		Provincial Expenditure—				
	64I	New Buildings	150	467,613	...	...
	64J	Repairs to Buildings	150	141,350	...	...
	64K	New Roads	151	277,717	...	...
	64L	Repairs to Roads	151	430,064	...	...
	64M	Miscellaneous—New Works	152	67,021	...	...
	64N	Miscellaneous—Repairs	152	15,690	...	...
		Local Expenditure—				
	64O	New Buildings	153	36,827	...	...
	64P	Repairs to Buildings	153	21,768	...	...
	64Q	New Roads	153	178,528	...	...
	64R	Repairs to Roads	154	212,590	...	...
	64S	Miscellaneous—New Works	154	46,467	...	...
	64T	Miscellaneous—Repairs	154	12,057	...	...
		Total Revenue and Expenditure		...	615,097	5,009,277

No. 63.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

	INDIA, GENERAL.												
	INSPECTOR-GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			HYDERABAD.			No. of items.
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,703	...	7,703	309	779	1,088	...	1	1	3,855	94	3,949	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,422	...	3,422	410	20	430	...	17	17	...	20	20	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	690	...	690	1	110	111	...	27	27	104	23	127	4
Sales of buildings	417	...	417	...	...	...	...	...	...	...	...	...	5
Sales of barrack furniture	563	...	563	18	...	18	...	...	...	...	...	...	6
Sales of tools and plant	200	...	200	1	46	47	...	31	31	10	...	10	7
Sales of produce	74	...	74	...	17	17	...	...	...	...	...	...	8
Sales of old materials	1,514	...	1,514	68	3	71	...	6	6	400	...	400	9
Value of materials received from old buildings	265	...	265	10	1	11	...	6	6	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	35	35	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	3	...	3	...	23,084	23,084	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	541	112	653	...	60	60	...	5	5	8	6	14	15
Recoveries from barrack damages	1,811	...	1,811	112	...	112	...	...	...	143	...	143	16
Receipts by Civil Department	...	...	...	...	24	24	...	...	...	...	8	8	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	17,203	112	17,315	929	24,179	25,108	...	93	93	4,520	151	4,671	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	...	...	...	...	...	...	2,336	2,336	...	...	...	20
TOTAL . £	17,203	112	17,315	929	24,179	25,108	...	2,429	2,429	4,520	151	4,671	21

	CENTRAL PROVINCES.			BRITISH BURMA.			ASSAM.			BENGAL.			No. of items.
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil	TOTAL.	
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	...	...	...	294	...	294	168	...	168	348	...	348	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	136	...	136	158	...	158	...	...	...	362	57	419	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	5	5	3	...	3	...	...	...	89	...	89	4
Sales of buildings	28	...	28	159	...	159	...	...	...	1	...	1	5
Sales of barrack furniture	3	...	3	...	...	...	...	...	...	21	...	21	6
Sales of tools and plant	...	...	...	...	...	...	...	...	...	...	...	...	7
Sales of produce	30	...	30	...	...	...	...	...	...	2	...	2	8
Sales of old materials	56	...	56	1	...	1	...	...	...	24	...	24	9
Value of materials from old buildings	...	...	...	187	...	187	...	...	...	1	...	1	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	3	...	3	...	...	...	...	...	...	...	...	...	15
Recoveries of barrack damages	24	...	24	48	...	48	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	280	5	285	850	...	850	168	...	168	848	57	905	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	14,131	14,131	...	13,139	13,139	...	13,798	13,798	...	126,230	126,230	20
TOTAL . £	280	14,136	14,416	850	13,139	13,989	168	13,798	13,966	848	126,287	127,135	21

under the Head MILITARY AND CIVIL WORKS for the Year ended 31st March 1885.

INDIA, GENERAL.

No. of Items.	Port Blair.			Rajputana.			Beluchistan Agency.			Simla Imperial Circle.			Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	251	706	957	...	277	277	...	3,363	3,363	12,118	5,220	17,338
2	...	...	...	61	74	135	...	38	38	...	...	...	3,893	169	4,062
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	156	127	283	...	4	4	...	3	3	951	294	1,245
5	...	...	...	113	...	113	...	...	...	...	...	...	530	...	530
6	...	...	...	16	...	16	...	...	...	...	...	...	597	...	597
7	...	...	...	...	43	43	...	...	...	...	39	39	211	159	370
8	...	...	...	3	27	30	...	...	...	...	...	...	77	44	121
9	...	...	...	31	3	34	...	...	...	...	...	...	2,013	12	2,025
10	...	...	...	19	...	19	...	...	...	...	...	...	294	7	301
11	...	...	...	...	60	60	...	...	...	...	...	...	...	95	95
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	...	...	3	23,084	23,087
15	...	...	...	2	8	10	...	16	16	...	22	22	551	229	780
16	...	...	...	51	...	51	...	...	...	...	...	...	2,117	...	2,117
17	...	...	...	...	5	5	...	10	10	...	...	...	...	47	47
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	703	1,053	1,756	...	345	345	...	3,427	3,427	23,355	29,360	52,715
20	...	...	...	...	...	...	...	...	...	...	...	...	...	2,336	2,336
21	...	...	...	703	1,053	1,756	...	345	345	...	3,427	3,427	23,355	31,696	55,051

No. of Items.	N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	513	...	513	1,708	...	1,708	6,221	...	6,221	21,370	5,220	26,590
2	13	...	13	24	...	24	519	...	519	491	...	491	5,596	226	5,822
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	50	...	50	...	...	...	878	...	878	1,971	299	2,270
5	...	...	...	...	...	...	131	...	131	496	...	496	1,345	...	1,345
6	...	...	...	7	...	7	...	...	...	343	...	343	971	...	971
7	...	...	...	...	...	...	...	...	...	...	...	...	211	159	370
8	...	...	...	71	...	71	6	...	6	69	...	69	255	44	299
9	...	...	...	1	...	1	963	...	963	972	...	972	4,030	12	4,042
10	...	...	...	49	...	49	8	...	8	91	...	91	630	7	637
11	...	...	...	...	...	...	...	...	...	...	...	...	...	95	95
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	...	...	3	23,084	23,087
15	22	...	22	4	...	4	1	...	1	1,019	...	1,019	1,600	229	1,829
16	...	...	...	...	...	...	23	...	23	221	...	221	2,433	...	2,433
17	...	...	...	...	...	...	...	...	...	...	...	...	...	47	47
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	35	...	35	719	...	719	3,359	...	3,359	10,801	...	10,801	40,415	29,422	69,837
20	...	94,083	94,083	...	58,512	58,512	...	77,023	77,023	...	123,362	123,362	...	522,614	522,614
21	35	94,083	94,118	719	58,512	59,231	3,359	77,023	80,382	10,801	123,362	134,163	40,415	552,036	592,451

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—				
Royal Indian Engineering College :—	£			
Fees and caution-money from Students	17,368	...	18,219	18,219
Sale of provisions, farm produce, &c.	851			
Exchange on Receipts in England		...	4,427	4,427
TOTAL		40,415	574,682	615,097

No. 63A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year ended 31st March 1885.

	India, General. Coorg.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.										
By Public Works Department.	£	£	£	£	£	£	£	£	£	£
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	144	1,169	202	299	1,157	384	1,630	2,447	7,432
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	299	2,861	44	10,005	...	117	499	1,746	15,571
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	125	115	1	514	...	819	76	1,464	3,114
Sales of buildings	...	...	1,411	5	470	9	...	292	607	2,794
Sales of tools and plant	...	98	245	63	509	680	128	2,678	415	4,816
Sales of produce	...	377	29	...	362	917	1,451	116	217	3,469
Sales of old materials	...	80	88	...	1,655	588	1,370	495	852	5,128
Value of materials received from old buildings	...	...	52	34	3,009	71	16	135	62	3,379
Receipts from Public Works workshops	...	...	...	...	...	11,585	...	1,030	...	12,615
Recoveries of deferred fees from students of the R. I. E. College	...	...	...	...	871	588	321	274	140	2,194
Unclaimed deposits	...	...	203	...	4	16	...	123	24	370
Fines, refunds, and miscellaneous	...	148	719	90	46,217	276	161	529	4,774	52,914
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	1,466	...	...	...	124	1,003	43	68,547	71,183
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	1,085	...	...	...	1,085
Total . £	...	2,737	6,892	439	63,915	17,096	5,770	7,920	81,295	186,064
By Civil Department.										
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	3,852	2,167	...	6,019
Sales of buildings	...	...	...	...	...	...	3,732	12	...	3,744
Sales of produce	...	...	3	...	...	2,327	...	...	...	2,330
Sales of old materials	...	...	...	...	...	...	549	89	...	638
Fines, refunds, and miscellaneous	...	6	...	...	11,049	115	273	463	367	12,473
Tolls on roads, ferry receipts, &c.	...	4,003	...	22	50,778	69,166	44,304	...	42	168,315
Fees on masonry graves, &c.	...	41	36	...	303	225	...	205	...	810
Total . £	...	4,050	39	22	62,130	71,833	52,710	2,936	409	194,129
Total Provincial . £	...	6,787	6,931	461	126,045	88,929	58,480	10,856	81,704	380,193
INCORPORATED LOCAL FUNDS.										
By Public Works Department.										
Rents of buildings	...	...	...	...	3	170	...	...	...	173
Sales of buildings	...	...	...	...	...	...	...	...	...	...
Sales of tools and plant	...	...	...	...	...	66	...	...	28	94
Sales of produce	...	...	...	...	...	489	...	173	132	794
Sales of old materials	...	...	9	...	...	109	10	...	194	322
Tolls and ferry receipts	...	...	...	...	...	...	...	...	1,670	1,670
Fines, refunds, and miscellaneous	...	...	...	...	...	165	22	172	29	388
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...
Total . £	...	...	9	...	3	999	32	345	2,053	3,441
By Civil Department.										
Sales of buildings	...	...	...	...	...	...	...	35	...	35
Sales of tools and plant	...	...	...	...	...	...	...	250	...	250
Sales of produce	...	1,171	...	...	...	3,430	...	...	...	4,601
Sales of old materials	...	...	...	...	...	...	...	89	...	89
Tolls and ferry receipts	2,336	5,390	4,928	...	182	...	...	63,259	38,733	114,828
Fines, refunds, and miscellaneous	...	244	1,271	13,337	...	8	...	2,189	872	17,921
Receipts on account of Tarai Improvement	...	...	...	...	...	717	...	...	...	717
Workshop receipts	...	539	...	...	...	...	...	...	...	539
Total . £	2,336	7,344	6,199	13,337	182	4,155	...	65,822	39,605	138,980
Total Incorporated Local Funds . £	2,336	7,344	6,208	13,337	185	5,154	32	66,167	41,658	142,421
GRAND TOTAL . £	2,336	14,131	13,139	13,798	126,230	94,083	58,512	77,023	123,362	522,614

No. 64.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS on MILITARY AND CIVIL WORKS for the Year ended 31st March 1885.

	For details *see* page	India, General.										Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector General of Military Works.	Central India.	Coorg.	Maisur.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	Total.									
IMPERIAL.																				
Military Works:		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
New Buildings	144	202,594	10,780	...	...	4,799	...	3,863	...	...	222,036	8,719	27,609	14,405	0,072	3,818	11,084	20,936	56,725	375,404
Repairs	145	176,101	6,460	...	...	7,809	...	4,979	...	...	195,349	3,412	12,286	4,050	2,268	305	8,697	28,337	50,694	305,398
Establishment	...	143,498	3,948	...	...	5,444	..	4,329	...	...	157,219	2,790	6,356	4,143	2,822	560	4,524	11,434	24,738	214,586
Tools and Plant	...	4,985	381	...	...	206	...	76	...	...	5,648	187	528	270	184	14	295	493	2,986	10,605
Profit and Loss	...	...	...	...	...	...	...	31	...	...	31	...	...	...	...	...	...	...	...	31
Suspense	...	*-16,056*	*-3,284*	...	...	136	...	*-1,155*	...	...	*-20,359*	*-1,779*	...	...	...	...	...	...	*-1,202*	*-23,340*
		511,122	18,285	...	...	18,394	...	12,123	...	...	559,924	13,329	46,779	22,868	15,346	4,697	24,600	61,200	133,941	882,684
Barrack furniture, including repairs and establishment	...	47,825	2,483	...	...	...	...	1,947	...	...	52,255	537	...	137	...	...	539	...	12,263	65,731
Total	...	558,947	20,768	...	...	18,394	...	14,070	...	...	612,179	13,866	46,779	23,005	15,346	4,697	25,139	61,200	146,204	948,415
Deduct—Outlay in England	...	2,781	...	...	...	...	...	...	...	...	2,781	...	...	...	...	...	...	25	2,265	5,071
Net Outlay in India	...	556,166	20,768	...	...	18,394	...	14,070	...	...	609,398	13,866	46,779	23,005	15,346	4,697	25,139	61,175	143,939	943,344
Civil Works:																				
Civil Buildings:																				
New Works	146	5,212	2,325	1,690	...	2,147	2,602	4,206	48,577	3,433	70,192	3,806	...	3,337	77,428	11,481	5,868	11,791	13,445	197,348
Repairs	147	4,546	2,538	162	...	649	1,016	2,313	3,139	2,738	17,101	179	...	367	16,096	4,743	2,181	279	4,685	45,631
Communications:																				
New Works	148	...	6,546	9,904	...	...	..	2,167	...	7,121	25,738	...	...	...	...	...	...	...	...	25,738
Repairs	148	...	22,659	4,405	...	...	...	4,654	...	3,649	35,367	...	...	...	...	...	82	...	...	35,449
Miscellaneous Public Improvements:																				
New Works	149	...	...	...	...	...	...	...	...	448	448	984	...	...	...	...	11,841	...	...	13,273
Repairs	149	...	...	...	...	...	...	...	...	446	446	...	...	...	83	...	..	...	..	529
Establishment	...	3,132	20,238	3,627	...	...	1,302	9,474	12,672	4,557	55,002	929	...	852	21,271	3,368	1,556	1,984	3,683	88,645
Tools and Plant	...	251	624	214	...	...	...	173	1,342	263	2,867	62	...	55	1,363	215	102	117	240	5,021
Profit and Loss	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	†57,113	2,471	*—149*	...	...	...	...	*-4,138*	...	55,297	...	...	...	...	...	...	...	...	55,297
Expenditure by Civil Dept.	...	...	...	...	1,012	...	...	...	...	...	1,012	...	...	...	...	...	...	...	...	1,012
Loss by Exchange on Stores	...	...	...	..	...	...	...	5	...	...	5	...	...	...	...	...	..	...	...	5
Total £		70,254	57,401	19,853	1,012	2,796	4,920	22,992	61,592	22,655	263,475	5,960	...	4,611	116,241	19,807	21,630	14,171	22,053	467,948
Deduct—Outlay in England	...	...	762	...	...	...	...	...	...	...	762		...	..	32	..	...	26	44	864
Net Outlay in India	...	70,254	56,639	19,853	1,012	2,796	4,920	22,992	61,592	22,655	262,713	5,960	...	4,611	116,209	19,807	21,630	14,145	22,009	467,084
Imperial Net Outlay in India £	...	626,420	77,407	19,853	1,012	21,190	4,920	37,062	61,592	22,655	872,111	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165 948	1,410,428
Carried forward	...	626,420	7 7,407	19,853	1,012	21,190	4,920	37,062	61,592	22,655	872,111	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165,948	1,410,428

† Suspense Balances on auxiliary books of A. G., P. W. D.

No. 64.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Military and Civil Works for the Year ended 31st March 1885—*continued.*

	For details *see* page.	India, General.										Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector-General of Military Works.	Central India.	Coorg.	Maisur	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Baluchistan Agency.	Total.									
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward		626,420	77,407	19,853	1,012	21,190	4,920	37,062	61,592	22,655	872,111	19,826	46,779	27,616	131,555	24,504	46,769	75,320	165,948	1,410,428
PROVINCIAL.																				
Military.																				
New Works		...	...	...	...	...	...	...	...	...	..	...	(a) 1,985	...	...	...	...	...	...	1,985
Civil Works.																				
Civil Buildings:																				
New Works	150	...	...	...	...	...	..	...	...	...	...	16,125	19,388	11,454	62,131	69,987	53,407	128,481	106,640	467,613
Repairs		...	...	...	...	...	...	...	...	...	...	5,410	10,293	2,899	17,338	27,747	20,696	19,265	37,702	141,350
£		...	...	...	...	...	...	...	...	...	...	21,535	29,681	14,353	79,469	97,734	74,103	147,746	144,342	608,963
Communications:																				
New Works	151	...	...	...	...	...	...	...	...	...	...	38,521	78,120	8,910	14,036	40,400	26,657	11,343	59,730	277,717
Repairs		..	...	...	...	...	...	...	...	...	...	49,536	31,465	7,756	58,832	87,614	100,058	5,332	89,471	430,064
£		...	...	...	...	...	...	...	...	...	...	88,057	109,585	16,666	72,868	128,014	126,715	16,675	149,201	707,781
Miscellaneous Public Improvements:																				
New Works	152	...	...	...	...	...	...	...	...	...	...	580	2,837	3,773	7,668	2,164	11,372	14,631	23,996	67,021
Repairs		...	...	...	...	...	...	...	...	...	...	353	494	21	4,703	648	3,990	1,262	4,219	15,690
£		...	...	...	...	...	...	...	...	...	...	933	3,331	3,794	12,371	2,812	15,362	15,893	28,215	82,711
Total Works and Repairs—Civil Works	...	...	...	...	...	...	...	...	...	...	...	110,525	142,597	34,813	164,708	228,560	216,180	180,314	321,758	1,399,455
Establishment	...	...	...	...	...	...	...	...	...	...	...	27,757	50,729	26,645	97,797	69,292	63,084	64,452	90,157	489,913
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	2,095	3,667	1,644	1,341	960	1,638	5,135	3,135	19,615
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	5	153	...	26	...	...	1	...	185
Suspense	...	...	...	...	...	...	...	...	...	...	...	117	*—1,070*	*—5,202*	7,643	*—7,920*	*—134*	3,087	*—619*	*—4,098*
Expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	1,237	4,448	75	29,918	10,845	3,524	38,535	5,513	94,095
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	...	...	...	18
Total Civil Works		...	...	...	...	...	...	...	...	...	...	141,736	200,524	57,975	301,451	301,737	284,292	291,524	419,944	1,999,183
Total Provincial £		...	...	...	...	...	...	...	...	...	...	141,736	202,509	57,975	301,451	301,737	284,292	291,524	419,944	2,001,168

INCORPORATED LOCAL FUNDS:																				
CIVIL WORKS:																				
Civil Buildings:																				
New Works	153	...	...	...	...	...	...	49	...	...	49	...	631	...	...	13,317	9,223	—87	13,694	36,827
Repairs		...	...	...	...	...	...	214	...	...	214	...	51	...	...	10,136	4,249	...	7,118	21,768
£	...	...	...	...	...	...	...	263	...	...	263	...	682	...	...	23,453	13,472	—87	20,812	58,595
Communications:																				
New Works	153	...	...	1,007	...	...	...	467	...	...	1,474	2,576	19,718	...	1,813	76,680	19,723	2,196	54,348	178,528
Repairs	154	...	—	2,150	...	...	...	581	...	...	2,731	233	2,604	...	...	95,095	35,433	2,285	74,209	212,590
£		...	...	3,157	...	...	...	1,048	...	...	4,205	2,809	22,322	...	1,813	171,775	55,156	4,481	128,557	391,118
Miscellaneous Public Improvements:																				
New Works	154	...	...	76	...	...	...	—	...	...	76	240	11,115	...	...	—374	11,837	245	23,328	46,467
Repairs		...	...	9	...	...	...	19	...	...	28	202	216	...	...	943	2,817	48	7,803	12,057
£	...	...	...	85	...	...	...	19	...	...	104	442	11,331	...	...	569	14,654	293	31,131	58,524
TOTAL WORKS AND REPAIRS	...	...	...	3,242	...	...	...	1,330	...	...	4,572	3,251	34,335	—	1,813	195,797	83,282	4,687	180,500	508,237
Establishment	...	...	...	810	...	...	...	116	...	...	926	189	3,321	...	415	50,925	7,675	3,096	19,361	85,908
Tools and Plant	...	...	...	49	...	...	...	17	...	...	66	28	276	...	27	2,152	356	205	1,691	4,801
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	—211	...	...	...	—211
Expenditure by Civil Department	...	...	1,344	16	...	...	...	5	...	...	1,365	21,438	10,939	95,821	365,397	19,607	6	384,881	12,694	912,148
TOTAL INCORPORATED LOCAL FUNDS	...	...	1,344	4,117	...	...	...	1,468	...	...	6,929	24,906	48,871	95,821	367,652	268,270	91,319	392,869	214,246	1,510,883
GRAND TOTAL £	...	626,420	78,751	23,970	1,012	21,190	4,920	38,530	61,592	22,655	879,040	186,468	298,159	181,412	800,658	594,511	422,380	759,713	800,138	4,922,479
DEDUCT—Charges incurred on account of Telegraph Dept. by Bombay P. W. D.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,915

ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—			
Royal Indian Engineering College—			
Salaries of President, Professors, &c., wages of servants; provisions and contingent Expenses, &c.	20,910		
Cost of alterations and additions to the College Buildings	593		4,920,564
		21,503	
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College		2,812	
Passages to India on appointment, &c.		574	
Furlough pay and allowances of Military Officers in the Public Works Department		15,480	
Absentee allowances of Civil Officers in the Public Works Department		23,669	
			64,038
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			1,245
Stores for India—			
Military Works			65,283
Other Services			5,071
			1,017
			71,371
EXCHANGE ON PAYMENTS IN ENGLAND			17,342
GRAND TOTAL BUILDINGS AND ROADS, MILITARY AND CIVIL WORKS			£ 5,009,277

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
Military Works	943,344	...	...	943,344	5,071	1,232	949,647
Civil Works	465,169	2,001,168	1,510,883	3,977,220	66,300	16,110	4,059,630

(a) Head-Quarters for Volunteer Artillery.

No. 64A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS for the Year ended 31st March 1885.

PROVINCES.	Buildings for Accommodation of Troops. New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops. In the Plains.	In the Hills.	Buildings for Officers. In the Plains.	In the Hills.	Temporary Accommodation for European Troops. In the Plains.	In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	62,369	35,565	2,500	4,978	...	...	745	...	4,460	...	9,363	5,081	5,489	...	1,565	38,307	12,969	20,598	...	110	...	204,099	1,505	202,594
Central India	2,517	...	101	...	...	...	252	...	...	...	157	9	656	...	...	...	322	6,766	...	...	...	10,780	...	10,780
Hyderabad	1,235	...	1,612	...	...	...	170	...	24	...	236	278	241	...	...	...	1,003	...	...	...	...	4,799	...	4,799
Rajputana	1,219	47	...	2	...	1	107	...	300	...	...	267	7	...	...	...	2,534	...	...	...	...	4,484	621	3,863
Central Provinces	3,195	...	...	...	...	...	9	...	557	...	7	63	514	...	...	543	15	3,816	..	...	...	8,719	...	8,719
British Burmah	15,342	...	...	...	...	471	...	...	393	...	169	543	6,745	495	...	...	281	3,170	..	...	...	27,609	–	27,609
Assam	...	...	...	...	...	...	...	...	766	...	...	92	...	...	...	12,760	451	336	...	...	...	14,405	...	14,405
Bengal	...	...	...	...	...	...	...	...	1	...	110	...	8,957	...	...	...	1,004	...	...	...	...	10,072	...	10,072
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	26	...	...	...	...	...	...	3,670	122	...	...	...	...	3,818	...	3,818
Punjab	213	...	294	...	...	...	115	140	7,547	...	162	...	3	...	...	53	1,258	1,299	...	...	...	11,084	...	11,084
Madras	8,575	280	...	12	...	...	47	...	1,536	...	1,118	3,272	201	...	108	...	214	5,599	...	...	...	20,962	26	20,936
Bombay	9,090	...	5,110	...	43	...	...	...	6,315	...	8,684	432	679	...	...	...	1,369	17,917	...	7,159	...	56,798	73	56,725
TOTAL . £	103,755	35,892	9,617	4,992	43	472	1,445	140	21,925	...	20,006	10,037	23,492	495	1,673	55,333	21,542	59,501	...	7,269	...	377,629	2,225	375,404

No. 64B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS for the Year ended 31st March 1885.

PROVINCES.	Accommodation for Troops.																		
	Buildings for European Troops.	Buildings for Native Troops.	Quarters for Officers.	Rest-houses.	Rents of Buildings or Compensation for Quarters.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	95,428	7,134	2,820	...	6,624	6,416	6,932	5,991	...	668	10,267	33,564	6,731	...	389	60	183,024	6,923	176,101
Central India	3,623	548	55	...	84	604	129	391	...	...	...	1,535	36	...	...	...	7,005	545	6,460
Hyderabad	3,325	371	1,459	...	317	191	246	441	...	...	...	1,391	68	...	...	...	7,809	...	7,809
Rajputana	3,082	354	102	...	139	28	116	184	...	...	...	974	...	...	...	...	4,979	...	4,979
Central Provinces	1,387	481	...	...	74	83	159	378	...	...	162	578	110	...	...	...	3,412	...	3,412
British Burmah	5,904	1,627	...	...	254	448	1,219	517	9	...	...	1,469	839	...	...	...	12,286	...	12,286
Assam	...	903	...	...	143	...	429	...	...	...	1,849	518	175	...	...	33	4,050	...	4,050
Bengal	71	702	...	...	72	40	487	60	...	...	...	836	...	...	...	...	2,268	...	2,268
North-Western Provinces and Oudh	...	223	...	...	...	...	...	...	...	...	...	16	66	...	...	...	305	...	305
Punjab	49	2,339	290	...	...	74	523	38	...	6	464	2,877	2,043	...	...	...	8,703	6	8,697
Madras	10,743	2,730	795	...	2,820	2,103	1,325	2,582	...	200	2,985	604	1,450	...	...	...	28,337	...	28,337
Bombay	19,286	4,921	2,296	...	4,243	2,460	1,609	3,022	...	...	251	9,187	2,063	...	1,489	...	50,827	133	50,694
TOTAL £	142,898	22,333	7,817	...	14,770	12,447	13,174	13,604	9	874	15,978	53,549	13,581	...	1,878	93	313,005	7,607	305,398

No. 64C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Mint Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	5,253	...	..	...	...	...	3	5,274	62	5,212
Central India	53	...	...	161	...	...	214	63	145	...	39	...	...	...	615	2,117	59	...	...	...	117	...	3,583	1,258	2,325
Coorg	...	101	...	...	...	773	...	...	...	...	...	...	...	...	...	...	60	27	48	...	146	535	1,690	...	1,690
Hyderabad	...	...	...	...	...	...	744	...	...	...	1,001	...	...	...	...	342	...	...	...	...	..	60	2,147	...	2,147
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,602	...	...	...	...	...	2,602	...	2,602
Rajputana	...	...	205	...	...	93	428	763	425	...	...	543	...	...	996	112	447	663	355	...	13	300	5,343	1,137	4,206
Simla Imperial Circle	...	...	...	...	...	...	2,476	4,533	...	39,954	...	...	...	...	...	...	...	...	...	10,631	...	1,614	59,208	10,631	48,577
Biluchistan Agency	...	...	...	...	...	119	91	175	1,046	...	...	...	...	...	...	34	...	841	991	117	...	129	3,543	110	3,433
Central Provinces	...	...	...	...	...	...	533	3,273	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,806	...	3,806
Assam	...	...	...	...	...	...	158	3,179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,337	...	3,337
Bengal	...	...	40	5,958	12,783	...	17,599	7,399	5,211	16,400	...	...	195	11,830	...	...	...	...	...	...	...	13	77,428	...	77,428
N.-W. Provinces & Oudh	...	...	...	5,402	...	...	2,135	3,735	...	209	...	...	...	...	...	...	...	...	...	...	...	...	11,481	...	11,481
Punjab	...	...	...	...	...	...	2,797	2,117	954	...	...	...	...	...	...	...	...	...	...	...	...	...	5,868	...	5,868
Madras	...	...	45	...	...	...	6,333	5,436	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,814	23	11,791
Bombay	...	...	8,242	...	610	35	2,170	2,388	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,445	...	13,445
TOTAL . £	53	101	8,532	11,521	13,393	1,020	35,678	33,061	7,781	56,581	1,040	543	195	11,830	1,611	7,858	3,168	1,531	1,394	10,748	276	2,654	210,569	13,221	197,348

No. 64D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works Buildings.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	...	75	...	...	...	...	...	...	...	...	4,471	...	...	4,546	...	4,546
Central India	11	...	...	...	22	...	...	144	215	345	423	...	629	46	162	8	...	...	198	27	288	20	...	2,538	...	2,538
Coorg	...	...	...	...	...	...	29	...	30	...	...	...	...	...	...	2	...	...	9	31	...	...	61	162	...	162
Hyderabad	...	...	...	...	...	...	...	118	15	228	11	...	...	...	...	...	...	...	91	...	186	...	...	649	...	649
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,016	1,016	...	1,016
Rajputana	24	...	...	...	...	...	...	97	101	731	...	...	...	164	124	218	...	...	259	352	215	...	125	2,410	97	2,313
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	1,971	...	...	...	...	...	...	...	...	...	...	1,168	3,139	...	3,139
Biluchistan Agency	...	15	...	...	...	...	37	52	81	888	...	...	...	317	...	464	...	...	37	...	27	241	579	2,738	...	2,738
Central Provinces	...	...	...	...	...	...	...	153	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	...	179
Assam	...	...	...	...	...	...	...	154	213	...	...	...	...	...	...	...	...	...	...	...	...	...	...	367	...	367
Bengal	...	...	...	5,989	1,942	973	51	1,011	1,027	...	...	6,169	...	...	...	...	15	227	...	...	...	...	...	17,404	1,308	16,096
N.-W. Provinces and Oudh	...	...	39	...	2,796	...	...	1,321	337	...	...	216	...	...	...	...	...	...	...	...	...	...	34	4,743	...	4,743
Punjab	...	...	...	...	...	...	...	1,833	348	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,181	...	2,181
Madras	...	...		...	...	...	...	210	69	...	...	...	...	...	...	...	...	...	...	...	...	...	...	279	...	279
Bombay	...	...	...	2,215	...	373	...	1,020	1,062	...	...	...	...	...	...	...	...	...	...	...	...	...	15	4,685	...	4,685
TOTAL . £	35	15	39	8,204	4,760	1,346	117	6,113	3,524	2,192	434	8,431	629	527	286	692	15	227	594	410	5,187	261	2,998	47,036	1,405	45,631

No. 64 E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central India . . .	19,768	...	...	...	47	...	...	...	...	...	19,815	13,269	6,546
Coorg	9,779	...	...	...	...	...	...	125	...	...	9,904	...	9,904
Rajputana . . .	362	1,793	—42	...	...	...	...	12	...	...	2,125	—42	2,167
Biluchistan Agency . .	...	...	6,305	...	...	...	...	710	...	106	7,121	...	7,121
TOTAL £	29,909	1,793	6,263	...	47	...	...	847	...	106	38,965	13,227	25,738

No. 64 F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Central India	23,190	63	...	...	354	...	...	...	...	23,607	948	22,659
Coorg	4,356	...	...	...	...	...	...	49	...	4,405	...	4,405
Rajputana	3,519	1,135	428	...	...	...	...	...	...	5,082	428	4,654
Biluchistan Agency . . .	451	...	2,590	12	...	...	...	596	...	3,649	...	3,649
Punjab	...	...	82	...	...	...	...	...	...	82	...	82
TOTAL £	31,516	1,198	3,100	12	354	...	...	645	...	36,825	1,376	35,449

No. 64G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana . .	1,192	...	...	...	1,747	1,708	...	...	...	...	4,647	4,647	...
Biluchistan Agency	...	...	...	...	151	...	...	...	...	297	448	...	448
Central Provinces .	...	984	...	...	...	...	...	...	...	...	984	...	984
Punjab . .	...	641	...	...	...	11,200	...	...	...	...	11,841	...	11,841
TOTAL . £	1,192	1,625	...	...	1,898	12,908	...	...	...	297	17,920	4,647	13,273

No. 64H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage including drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Rajputana	32	...	88	86	...	...	...	18	224	224	...
Biluchistan Agency	...	356	90	...	...	...	...	...	446	...	446
Bengal	...	...	...	...	...	...		83	83	...	83
TOTAL . £	32	356	178	86	...	...	...	101	753	224	529

No. 64I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	1,027	...	...	560	47	...	...	...	...	2,381	572	6,558	1,413	...	58	2,926	...	...	...	787	16,329	204	16,125
British Burmah .	285	455	...	...	437	...	139	...	...	...	...	...	7,678	15	3,185	2,185	...	2,823	310	...	...	314	1,619	19,445	57	19,388
Assam . .	...	...	241	...	...	...	169	...	...	...	377	...	3,448	414	269	1,635	...	2,933	35	...	...	...	1,933	11,454	...	11,454
Bengal . .	...	...	...	8,441	356	...	4,169	9,706	...	...	655	1,061	14,081	353	1,016	2,575	433	9,940	5,108	5,641	...	...	668	64,203	2,072	62,131
N.-W. P. & Oudh	...	...	1,015	13,528	3,541	...	336	494	69	415	682	4,076	10,204	754	21,096	9,710	...	5,516	126	...	..	...	388	71,950	1,963	69,987
Punjab . .	...	...	400	16,558	456	...	3,642	162	17	25	...	1,920	2,784	4,238	11,717	3,916	23	7,666	2,925	231	224	...	3	56,907	3,500	53,407
Madras .	...	391	...	...	972	...	10,698	3,302	...	23,921	327	136	11,922	3,140	19,841	6,602	...	4,277	5,919	12,177	...	24	25,828	129,477	996	128,481
Bombay . .	...	...	938	18,942	6,191	66	4,531	172	...	...	...	...	8,340	9,281	6,645	16,087	...	15,436	15,262	360	...	6,185	12,376	120,812	14,172	106,640
TOTAL . £	285	846	2,594	58,496	11,953	66	24,244	13,883	86	24,361	2,041	7,193	60,838	18,767	70,327	44,123	456	48,649	32,611	18,409	224	6,523	43,602	490,577	22,964	467,613

No. 64J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	727	6	...	241	56	...	...	45	127	1,013	570	...	1,256	681	...	143	152	...	...	...	393	5,410	...	5,410
British Burmah .	362	460	...	...	368	...	1,574	...	...	...	...	...	1,858	824	...	1,137	344	...	310	233	...	54	...	2,769	10,293	...	10,293
Assam . .	...	...	...	...	...	...	566	41	...	...	...	...	1,067	232	...	435	57	...	15	46	...	...	...	440	2,899	...	2,899
Bengal . .	...	...	...	1,722	136	11	1,990	1,035	30	...	69	28	3,505	1,001	14	2,791	700	51	854	1,130	1,212	...	...	1,059	17,338	...	17,338
N.-W. P. & Oudh	...	...	...	8,535	948	...	825	138	92	637	2	282	2,116	1,002	...	3,704	7,126	...	1,280	68	...	...	...	998	27,753	6	27,747
Punjab . .	...	...	...	3,429	435	...	1,286	519	127	54	31	478	944	880	...	3,874	5,394	25	1,162	653	1,460	...	...	—55	20,696	...	20,696
Madras . .	...	1,001	...	...	741	68	2,940	201	...	936	129	745	662	1,671	...	1,299	575	...	1,362	1,997	1,891	...	...	3,047	19,265	...	19,265
Bombay . .	...	...	63	9,069	643	...	3,250	534	...	...	49	823	3,760	3,099	...	2,419	4,497	...	2,240	4,373	1,046	1,060	...	1,258	38,183	481	37,702
TOTAL . £	362	1,461	63	23,482	3,277	79	12,672	2,524	249	1,627	325	2,483	14,925	9,279	14	16,915	19,374	76	7,366	8,652	5,609	1,114	...	9,909	141,837	487	141,350

No. 64K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	22,368	12,731	218	564	...	719	...	...	1,921	...	...	38,521	...	38,521
British Burmah	75,619	2,501	...	...	...	...	...	...	..	...	...	78,120	...	78,120
Assam	2,190	3,668	715	...	...	...	...	...	2,337	...	...	8,910	...	8,910
Bengal	7,728	6,410	...	...	...	...	...	...	40	...	...	14,178	142	14,036
North-Western Provinces & Oudh	31,157	...	...	...	130	7,413	...	...	1,700	...	...	40,400	...	40,400
Punjab	4,807	20,691	...	...	...	659	...	...	848	...	...	27,005	348	26,657
Madras	7,060	...	..	...	...	4,278	...	5	...	...	...	11,343	...	11,343
Bombay	28,903	27,826	898	...	2,938	873	...	...	239	...	...	61,677	1,947	59,730
TOTAL . £	179,832	73,827	1,831	564	3,068	13,942	...	5	7,085	...	...	280,154	2,437	277,717

No. 64L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	39,199	10,337	...	...	...	...	...	...	...	...	49,536	...	49,536
British Burmah	31,465	...	...	...	...	...	...	...	...	. .	31,465	...	31,465
Assam	3,456	1,352	2,253	...	...	...	...	230	...	465	7,756	...	7,756
Bengal	51,544	7,181	...	...	...	...	...	183	...	...	58,908	76	58,832
North-Western Provinces and Oudh	75,250	254	...	6	9,512	...	...	2,592	...	...	87,614	...	87,614
Punjab	70,749	13,928	...	...	13,498	...	...	1,819	87	...	100,081	23	100,058
Madras	3,543	...	...	...	...	...	1,928	...	...	...	5,471	139	5,332
Bombay	63,075	17,528	7,920	49	69	...	...	1,449	. .	...	90,090	619	89,471
TOTAL . £	338,281	50,580	10,173	55	23,079	...	1,928	6,273	87	465	430,921	857	430,064

No. 64M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	561	...	...	...	...	...	...	19	580	...	580
British Burmah	...	...	...	...	700	1,981	83	...	...	...	73	2,837	...	2,837
Assam	...	...	...	3,773	...	...	...	...	...	...	...	3,773	...	3,773
Bengal	...	—300	...	4,697	855	...	1,945	...	...	...	3,267	10,464	2,796	7,668
North-Western Provinces and Oudh	2,057	...	—132	2,175	...	...	...	...	...	...	121	4,221	2,057	2,164
Punjab	...	...	184	3,664	...	...	10,601	...	...	...	112	14,561	3,189	11,372
Madras	844	...	5,588	1,665	...	...	6,089	...	...	...	445	14,631	...	14,631
Bombay	6,713	...	...	952	15,396	488	205	...	...	255	206	24,215	219	23,996
TOTAL . £	9,614	—300	5,640	17,487	16,951	2,469	18,923	...	...	255	4,243	75,282	8,261	67,021

No. 64N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	353	...	...	...	...	353	...	353
British Burmah	...	...	...	...	27	407	6	54	494	...	494
Assam	...	...	...	21	..	...	...	...	21	...	21
Bengal	...	5	...	...	668	...	...	4,030	4,703	...	4,703
North-Western Provinces and Oudh	648	...	...	...	...	...	...	...	648	...	648
Punjab	277	...	3,689	25	...	...	12	...	4,003	13	3,990
Madras	64	...	...	...	1,098	...	—5	105	1,262	...	1,262
Bombay	275	...	...	...	1,079	284	...	2,581	4,219	...	4,219
TOTAL £	1,264	5	3,689	399	2,872	691	13	6,770	15,703	1	15,690

No. 64O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	...	...	...	...	...	49	...	49
British Burmah	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	620	...	...	...	...	631	...	631
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,717	6,090	...	...	...	1,126	13,933	616	13,317
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,538	2,926	...	...	...	759	9,223	...	9,223
Madras	...	...	...	—87	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—87	...	—87
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	90	...	10,123	2,247	...	...	...	1,234	13,694	...	13,694
TOTAL . £	11	...	...	—87	...	...	...	...	...	...	...	...	...	...	90	...	22,427	11,883	...	...	...	3,119	37,443	616	36,827

No. 64P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1885.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	134	38	...	...	...	42	214	...	214
British Burmah	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	45	...	...	...	...	51	...	51
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	6,935	2,882	...	...	...	319	10,137	1	10,136
Punjab	...	...	527	...	...	...	...	...	...	...	50	...	...	...	...	...	2,437	1,015	...	...	...	220	4,249	...	4,249
Bombay	...		...	4	...	...	...	...	...	...	...	...	...	...	...	...	5,129	754	...	...	...	1,231	7,118	...	7,118
TOTAL . £	...	...	527	4	...	...	...	...	...	...	51	6	...	...	...	...	14,635	4,734	...	...	—	1,812	21,769	1	21,768

No. 64Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	7	684	...	...	3	...	...	313	...	...	1,007	...	1,007
Rajputana	...	...	467	...	...	...	...	...	...	...	467	...	467
Central Provinces	...	1,200	1,376	..	...	...	...	...	...	...	2,576	...	2,576
British Burmah	19,718	...	...	...	...	...	...	...	...	...	19,718	...	19,718
Bengal	1,813	...	...	...	...	...	...	...	...	...	1,813	...	1,813
North-Western Provinces and Oudh	23,480	41,516	10,221	905	...	...	...	695	...	...	76,817	137	76,680
Punjab	3,531	7,797	...	...	30	...	...	1,757	158	6,450	19,723	...	19,723
Madras	150	...	...	...	2,046	...	...	...	...	...	2,196	...	2,196
Bombay	15,910	23,286	5,982	2,890	1,120	...	...	5,160	...	...	54,348	...	54,348
TOTAL . £	64,609	74,483	18,046	3,795	3,199	...	...	7,925	158	6,450	178,665	137	178,528

No. 64R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1885.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	1,204	744	...	...	16	...	96	...	...	2,150	...	2,150
Rajputana	285	...	296	...	...	...	...	...	...	581	...	581
Central Provinces	...	122	72	...	...	...	...	39	...	233	...	233
British Burmah	2,247	...	...	...	...	...	357	...	...	2,604	...	2,604
North-Western Provinces and Oudh	52,939	24,077	14,657	2,756	...	...	875	...	...	95,304	209	95,095
Punjab	...	...	25,138	...	64	...	1,888	6,517	1,826	35,433	...	35,433
Madras	1,761	...	...	75	449	...	...	...	...	2,285	...	2,285
Bombay	19,126	17,189	20,748	9,938	2,243	...	4,965	...	...	74,209	...	74,209
TOTAL . £	77,652	42,132	60,911	12,769	2,772	...	8,181	6,556	1,826	212,799	209	212,590

No. 64S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Market.	Water-supply.	Harbour and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	39	...	18	...	...	...	...	19	76	...	76
Central Provinces	...	...	...	...	...	...	...	240	240	...	240
British Burmah	565	3,767	311	5,680	...	138	...	654	11,115	...	11,115
North-Western Provinces and Oudh	...	...	...	...	...	...	...	—264	—264	110	—374
Punjab	425	...	11,207	...	...	...	...	205	11,837	...	11,837
Madras	...	...	...	...	...	...	...	245	245	...	245
Bombay	222	...	22,262	523	2	278	...	41	23,328	...	23,328
TOTAL . £	1,251	3,767	33,798	6,203	2	416	...	1,140	46,577	110	46,467

No. 64T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1885.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	6	...	1	...	...	2	...	...	9	...	9
Rajputana	19	...	...	...	...	...	...	...	19	...	19
Central Provinces	...	...	248	...	...	...	...	...	248	46	202
British Burmah	17	199	...	...	...	...	...	...	216	...	216
North-Western Provinces and Oudh	143	...	142	...	...	696	...	...	981	38	943
Punjab	38	...	2,569	...	...	...	...	210	2,817	...	2,817
Madras	48	...	...	...	...	...	...	...	48	...	48
Bombay	30	...	7,511	65	...	124	...	73	7,803	...	7,803
TOTAL . £	301	199	10,471	65	...	822	...	283	12,141	84	12,057

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section L.—Army.

Revenue £815,170. Expenditure £16,963,803.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Army—Effective	65	Abstract Account of Receipts and Charges	156	...	767,763	13,208,192
Non-Effective .	...	Ditto Included in Account No. 65 .	...	...	47,407	3,755,611
	65A	Detailed Account of Receipts . . .	158	815,170	...	...
	65B	Detailed Account of Charges . . .	161	16,963,803	...	...
	65C	Detailed Account of Charges on account of Quetta Field Force	168	102,700	...	...
	66	Statement of Established Strength . .	169	...	...	...
		TOTAL			815,170	16,963,803

No. 65.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1885.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			£	£	£	£	£	£	£
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	158	...	1	...	1	...	...	1
3	Regimental Pay, Allowances, and Charges	"	3,300	14,800	2,219	20,319	18	4	20,341
4	Commissariat Establishments, Supplies, and Services	"	284,164	80,248	98,378	462,790	...	...	462,790
5	Remount and Cattle Establishments, Supplies, and Services	"	6,731	3,650	1,352	11,733	...	...	11,733
6	Clothing Establishments, Supplies, and Services	"	37,892	23,584	14,091	75,567	7,406	1,799	84,772
7	Barrack Establishments, Supplies, and Services	159	508	1,069	689	2,266	...	...	2,266
8	Administration of Martial Law	"	1,035	1,771	933	3,739	...	...	3,739
9	Medical Establishments, Supplies, and Services	"	10,128	3,601	756	14,485	...	...	14,485
10	Ordnance Establishments, Stores, and Camp Equipage	"	32,592	19,053	16,715	68,360	3,444	837	72,641
12	Education	"	582	32	41	655	...	...	655
13	Sea Transport Charges	160	4,505	295	331	5,131	53,568	13,017	71,716
14	Miscellaneous Services	"	15,314	2,725	4,585	22,624	...	...	22,624
	TOTAL EFFECTIVE SERVICES		396,751	150,829	140,090	687,670	64,436	15,657	767,763
	NON-EFFECTIVE SERVICES.								
17	Retired Officers	160	...	8,000	...	8,000	...	...	8,000
18	Military Pensions	"	...	...	1	1	119	29	149
19	Widows' Pensions and Compassionate Allowances	"	20,128	7,137	8,060	35,325	3,164	769	39,258
	TOTAL NON-EFFECTIVE SERVICES		20,128	15,137	8,061	43,326	3,283	798	47,407
	TOTAL ARMY RECEIPTS £		416,879	165,966	148,151	730,996	67,719	16,455	815,170

No. 65.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1885—*contd.*

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		£	£	£	£	£	£	£	£
1	Army and Garrison Staff	161	265,323	104,405	115,416	485,144	...	...	...	485,144
2	Administrative Staff	"	95,084	42,742	48,063	185,889	...	...	...	185,889
3	Regimental Pay, Allowances, and Charges	162	3,595,675	1,338,155	1,236,568	6,170,398	...	776,056	188,575	7,135,029
4	Commissariat Establishments, Supplies, and Services	"	1,324,460	382,753	495,170	2,202,383	68,557	...	16,659	2,287,599
5	Remount and Cattle Establishments, Supplies, and Services	163	97,574	48,296	12,919	158,789	...	10,317	2,507	171,613
6	Clothing Establishments, Supplies, and Services	164	88,142	30,180	20,931	139,253	233,959	...	56,850	430,062
7	Barrack Establishments, Supplies, and Services	"	104,710	53,029	32,341	190,080	...	...	...	190,080
8	Administration of Martial Law	"	13,766	9,220	5,384	28,370	...	...	...	28,370
9	Medical Establishments, Supplies, and Services	"	341,295	105,048	103,885	550,228	17,723	2,452	4,902	575,305
10	Ordnance Establishments, Stores, and Camp Equipage	165	288,405	91,612	116,568	496,585	142,139	3,485	35,385	677,594
11	Ecclesiastical	"	15,883	5,876	6,488	28,247	...	...	...	28,247
12	Education	"	19,609	15,638	5,612	40,859	...	...	...	40,859
13	Sea Transport Charges	166	26,147	18,547	11,359	56,053	...	358,517	87,117	501,687
14	Miscellaneous Services	"	184,378	100,257	116,804	401,439	...	933	227	402,599
15	Volunteer Corps	"	40,479	15,188	12,448	68,115	...	...	...	68,115
	TOTAL EFFECTIVE SERVICES		6,500,930	2,360,946	2,339,956	11,201,832	462,378	1,151,760	392,222	13,208,192
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	5,774	1,482	515	7,771	...	680	165	8,616
17	Retired Officers	167	12,004	5,689	3,121	20,814	...	1,455,262	353,617	1,829,693
18	Military Pensions	"	334,465	267,436	125,971	727,872	...	825,351	200,554	1,753,777
19	Widows' Pensions and Compassionate Allowances	"	7,749	8,770	3,878	20,397	...	78,991	19,194	118,582
20	Superannuation Pensions and Gratuities	"	23,368	7,438	14,137	44,943	...	...	...	44,943
	TOTAL NON-EFFECTIVE SERVICES		383,360	290,815	147,622	821,797	...	2,360,284	573,530	3,755,611
	TOTAL ADJUSTED CHARGES		6,884,290	2,651,761	2,487,578	12,023,629	462,378	3,512,044	965,752	16,963,803
	Unadjusted Expenditure		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES	£	6,884,290	2,651,761	2,487,578	12,023,629	3,974,422		965,752	16,963,803

No. 65 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1885.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1.	£	£	£	£
ARMY AND GARRISON STAFF.				
Recoveries for Books and Instruments for Garrison Instructions	...	1	...	1
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	653	322	186	1,161
Unclaimed Balances of Deserters and others	56	186	16	258
Hutting Money	...	9,719	...	9,719
Miscellaneous	2,591	4,573	2,017	9,181
TOTAL IN INDIA . £	3,300	14,800	2,219	20,319
IN ENGLAND.				
Discharge purchase money				18
EXCHANGE ON RECEIPTS IN ENGLAND				4
TOTAL . £				20,341
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	48,473	4,390	5,653	58,516
Malt Liquor	188,727	64,853	77,917	331,497
Rum and Arrack	13,310	2,628	5,574	21,512
Commissariat Cattle	59	203	796	1,058
Miscellaneous	9,115	6,120	7,075	22,310
Value of Stores, &c., issued to other Departments	10,233	1,216	...	11,449
Hissar Cattle Farm	1,129	...	...	1,129
Receipts on account of Kheddas	7,826	...	...	7,826
Sale of Transport Cattle	1,699	440	508	2,647
Sale of Ambulance Cattle	...	7	...	7
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	3,593	390	854	4,837
Miscellaneous Ambulance Receipts for hire of Cattle Sale of old Equipments, &c.	...	1	1	2
TOTAL . £	284,164	80,248	98,378	462,790
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	225	...	...	225
Sale of Regimental Cast Horses	3,012	1,293	1,022	5,327
Sale of Chargers selected by Officers	1,606	1,368	324	3,298
Rent of Lands	144	...	...	144
Miscellaneous	1,259	989	6	2,254
Value of Stores, &c., supplied to other Departments	485	...	...	485
TOTAL . £	6,731	3,650	1,352	11,733
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	13,356	7,195	6,576	27,127
Necessaries	23,958	8,481	7,498	39,937
Hyderabad Contingent	...	7,463	...	7,463
Value of Stores issued to other Departments	566	37	...	603
Miscellaneous	12	408	17	437
TOTAL IN INDIA . £	37,892	23,584	14,091	75,567
IN ENGLAND:				
Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sales of Unserviceable Clothing Stores, &c.				7,406
EXCHANGE ON RECEIPTS IN ENGLAND				1,799
TOTAL . £				84,772

No. 65 A.—Detailed Account of Army Receipts, for the Year ended 31st March 1885—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	475	317	602	1,394
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	24	78	28	130
Miscellaneous	...	644	59	703
Value of Stores issued to other Departments	9	30	...	39
TOTAL . £	508	1,069	689	2,266
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	1,035	1,771	933	3,739
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	7,977	798	351	9,126
Stoppages for Men in Hospital	...	91	119	210
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	97	97
Miscellaneous	929	298	189	1,416
Value of Stores issued to other Departments	1,222	2,414	...	3,636
TOTAL . £	10,128	3,601	756	14,485
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	25,293	11,517	15,573	52,383
Work executed in Manufacturing Departments	...	586	71	657
Hyderabad Contingent	...	5,967	...	5,967
Miscellaneous	2,482	364	732	3,578
Value of Stores issued to other Departments	4,817	619	339	5,775
TOTAL IN INDIA . £	32,592	19,053	16,715	68,360
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sale of Unserviceable Military Stores, &c.				3,444
EXCHANGE ON RECEIPTS IN ENGLAND				837
TOTAL . £				72,641
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	20	4	...	24
Receipts from Schools, &c.	517	28	41	586
Miscellaneous	45	...	...	45
TOTAL . £	582	32	41	655

No. 65A.—Detailed Account of Army Receipts for the Year ended 31st March 1885—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Table Money	123	259	269	651
Passage Money	...	36	62	98
Recoveries of Table Money, &c., in the Indian Troopships	4,382	...	...	4,382
TOTAL IN INDIA . £	4,505	295	331	5,131
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c.			53,381	
Passage of Officers and Troops:				
Recoveries on account of Messing			187	
				53,568
EXCHANGE ON RECEIPTS IN ENGLAND				13,017
TOTAL . £				71,716
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,451	1,806	1,329	8,586
Fines and Penalties	492	99	...	591
Fees on Commissions of Warrant and Native Commissioned Officers	1	...	...	1
Akha Expedition	307	...	...	307
Expedition to Bikaneer	...	...	2,483	2,483
Miscellaneous	9,043	820	765	10,628
Zhob Valley Expedition	20	...	8	28
TOTAL IN INDIA . £	15,314	2,725	4,585	22,624
RECEIPTS UNDER GRANT 17.				
RETIRED OFFICERS.				
Retired Officers, Hyderabad Administration	...	8,000	...	8,000
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Miscellaneous	...	...	1	
IN ENGLAND:				
Amount recovered in respect of Advances made to the War Office and Admiralty in excess of the Indian Pensions, Batta, &c., paid through those Departments				119
EXCHANGE ON RECEIPTS IN ENGLAND				29
TOTAL . £				149
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Service Family Pensions	20,128	7,137	8,044	35,309
Miscellaneous (Artillery Charitable Fund)	...	...	16	16
TOTAL IN INDIA . £	20,128	7,137	8,060	35,325
IN ENGLAND:				
Subscriptions towards IndianService Family Pensions				3,164
EXCHANGE ON RECEIPTS IN ENGLAND				769
TOTAL . £				39,258
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	416,879	165,966	148,151	730,996
IN ENGLAND	...	...	...	67,719
EXCHANGE ON RECEIPTS IN ENGLAND				16,455
TOTAL . £				815,170

No. 65B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1885.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,531	12,487	11,680	48,698
Adjutant General's Department	29,942	13,558	12,592	56,092
Quarter Master General's Department	40,995	18,461	19,313	78,679
Artillery Inspection	4,119	...	...	4,119
Musketry Inspection	11,295	4,116	3,738	19,149
Gymnastic Instruction	2,245	...	1,455	3,700
Garrison Instruction	7,026	1,319	1,334	9,679
Divisional and Brigade Staff	90,154	35,222	45,821	171,197
Garrison and Station Staff	23,623	9,515	8,007	41,145
Hill Sanitaria	20,288	3,230	6,310	29,828
Miscellaneous Depôts	...	4,205	4,922	9,127
Staff of Local Forces	6,688	...	...	6,688
Bazar Establishment	1,539	160	75	1,774
Station Conservancy	2,569	2,132	169	4,870
Staff, Miscellaneous	399	...	...	399
TOTAL . £	265,323	104,405	115,416	485,144
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,185	...	...	15,185
Personal Staff of Governor General, Governors, and Lieutenant-Governors	7,364	3,223	4,085	14,672
Controller's Office	9,049	4,565	5,086	18,700
Military Accountant's Office	6,890	4,640	4,110	15,640
Pay Examiner's Office	13,719	6,406	7,747	27,872
Commissariat and Remount Accounts	14,469	...	7,127	21,596
Commissariat, Clothing, and Remount Accounts	...	7,904	...	7,904
Medical Accounts	5,299	3,116	2,733	11,148
Ordnance Accounts	...	4,232	...	4,232
Ordnance and Clothing Accounts	8,508	...	5,131	13,639
Fund Accounts	...(a)	.. (a)	974	974
Circle and Pension Pay Offices	14,601	8,656	11,070	34,327
TOTAL . £	95,084	42,742	48,063	185,889

(a) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	£	£	£	£
European Army.				
Royal Artillery	402,164	152,973	177,010	732,147
Cavalry	188,859	63,413	31,732	284,004
Royal Engineers	5,947	1,723	2,586	10,256
Infantry	1,071,569	313,182	303,139	1,687,890
Invalid and Veteran Establishment	4,324	10,769	929	16,022
Staff Corps	24,514	27,124	6,039	57,677
General List, Cavalry	2,482	2,152	3,468	8,102
General List, Infantry	14,800	4,476	499	19,775
Unattached Officers	947	911	...	1,858
General Officers unemployed	3,700	5,096	...	8,796
Colonels' Allowances	8,910	1,964	4,243	15,117
Recruiting Rewards, &c.	20,705	4,304	7,001	32,010
Hutting Money	901	314	29	1,244
Marching Batta	539	199	66	804
Postage Charges	2,139	485	699	3,323
Purchase of Books, &c.	1,077	...	25	1,102
Miscellaneous	2,293	652	1,727	4,672
£	1,755,870	589,737	539,192	2,884,799
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1884-85, in respect of Her Majesty's British Forces serving in India	530,000			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office	3,269			533,269
Furlough Allowances of Officers of the Indian Service				164,105
Furlough Allowances of Officers of British Regiments serving in India				69,696
Advances to Regiments proceeding to India				4,708
Pay and Allowances during Voyage of Regiments returning from India				3,678
Outfit allowance to officers on their promotion to Commissioned rank				600
				776,056
EXCHANGE ON CHARGES IN ENGLAND				188,575
TOTAL EUROPEAN ARMY £				3,849,430
Native Army.				
Artillery	19,563	...	8,622	28,185
Body Guard	5,554	3,393	4,735	13,592
Cavalry	690,845	74,331	185,454	950,630
Sappers and Miners	42,288	41,756	22,874	106,918
Infantry	1,036,045	606,032	455,597	2,097,674
Hutting Money	8,916	6,880	2,402	18,198
Marching Batta	3,629	1,278	1,999	6,906
Miscellaneous	1,788	795	2,569	5,152
Kit Money to Recruits	11,778	3,976	4,042	19,796
Annual Grant-in-aid of Half Mounting	18,168	9,685	8,570	36,423
Postage Charges	1,231	382	512	2,125
TOTAL NATIVE ARMY £	1,839,805	748,418	697,376	3,285,599
TOTAL — INDIA	3,595,675	1,338,155	1,236,568	6,170,398
TOTAL — ENGLAND	...	...	...	776,056
TOTAL — EXCHANGE	...	...	...	188,575
				7,135,029
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	19,276	7,317	7,709	34,302
Executive Establishment	98,741	34,536	44,398	177,675
Subordinate Establishment	37,194	9,119	18,983	65,296
Transport Department	100,024	36,933	33,612	170,569
Khedda Establishment and Charges	10,867	...	...	10,867
Hissar Cattle Farm	4,091	...	...	4,091
Supplies.				
Provisions for Europeans	290,200	78,671	115,723	484,594
Provisions for Natives	18,361	23,019	62,189	103,569
Carried over	578,754	189,595	282,614	1,050,963

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
Brought forward	578,754	189,595	282,614	1,050,963
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions	32,427	982	699	34,108
Compensation to Native Cavalry for Dearness of Forage	9,323	...	...	9,323
Purchase of Reserve Stock	27,891	37,273	444	65,608
Malt Liquor	186,320	11,786	6,422	204,528
Contingent Expenses	1,580	3,212	2,722	7,514
Services.				
Purchase of Live Stock	...	2,025	784	2,809
Feed of Cattle	...	5,984	14,067	20,051
Hire of Transport	37,770	4,324	16,355	58,449
Inland Water Charges	8,720	9,552	2,712	20,984
Railway Charges	187,315	44,179	57,017	288,511
Khedda Charges	3,110	...	...	3,110
Feed of Horses, Battery Mules, and Ponies	61,201	28,251	38,742	128,194
Regimental Equipments and Camp Contingencies	5,904	714	185	6,803
Implements, Godown Furniture, and Contingencies	9,916	188	4,156	14,260
Cattle Farm	8,448	...	...	8,448
Freight Charges of Stores from England	2,016	1,294	982	4,292
Freight Charges of Stores from Port to Po-	...	...	885	885
Miscellaneous	12,854	865	8,890	22,609
Transport Branch.				
Depôt and Regimental—				
Purchase of Transport Animals	24,329	6,345	15	30,689
Feed of Government Cattle	88,341	27,130	42,848	158,319
Permanent Hired Transport	15,355	...	346	15,701
Purchase and Repair of Gear, Carts, and Equipments	13,935	5,954	13,819	33,708
Rent and Repairs of Buildings	47	...	...	47
Miscellaneous (including clothing)	8,635	245	26	8,906
Ambulance Transport—				
Purchase of Transport Animals	...	...	10	10
Feed of Cattle	...	2,474	184	2,658
Permanent Hired Transport	135	...	...	135
Purchase and Repair of Doolies, Gear, Carts, and Equipments	134	285	246	665
Miscellaneous (including clothing)	...	96	...	96
TOTAL INDIA . £	1,324,460	382,753	495,170	2,202,383
IN ENGLAND:				
Stores for India:				
Malt Liquor	1,282	16,488	31,024	48,794
Commissariat	1,940	5,439	12,384	19,763
				68,557
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	16,659
TOTAL . £	...	...	...	2,287,599
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	2,778	...	...	2,778
Establishment (Reserve Depôt)	7,443	6,354	115	13,912
Horse-breeding Operations	3,741	...	694	4,435
Veterinary Inspection	3,389	1,896	1,920	7,205
Remount Depôt—Garden-Reach	2,238	...	...	2,238
Purchase of Cattle and Remounts	63,084	32,660	9,223	104,967
Feed of Cattle and Remounts	4,674	4,010	502	9,186
Miscellaneous	10,227	3,376	465	14,068
TOTAL IN INDIA . £	97,574	48,296	12,919	158,789
IN ENGLAND:				
Purchase of Stallions				10,317
EXCHANGE ON CHARGES IN ENGLAND				2,507
TOTAL . £				171,613

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES:				
Clothing Depôt, Presidency	4,442	3,619	2,721	10,782
Manufacturing and Store Establishment	2,983	1,890	2,578	7,451
Supplies and Services at the Agency	49,663	15,052	8,866	73,581
Supplies and Services, Regimentally	6,405	1,929	1,375	9,709
Compensation in lieu of Clothing	24,649	6,891	5,391	36,931
Allowance for Wicker Helmets	...	799	...	799
TOTAL IN INDIA . £	88,142	30,180	20,931	139,253
IN ENGLAND:				
Clothing for European and Native Troops	131,831	56,763	45,365	233,959
EXCHANGE ON CHARGES IN ENGLAND		...	...	56,850
TOTAL . £	...	...	..	430,062
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES:				
Executive Establishments	...	4,794	...	4,794
Subordinate Establishments	38,431	16,598	5,747	60,776
Barrack Furniture	...	7,826	...	7,826
Barrack Bedding	20,853	5,566	8,689	35,108
Lighting Charges	19,077	6,949	4,289	30,315
Miscellaneous	26,349	11,296	13,616	51,261
TOTAL . £	104,710	53,029	32,341	190,080
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department Head-Quarters	6,835	3,005	2,773	12,613
Judge Advocate General's Department, Districts	6,843	6,089	2,411	15,343
Miscellaneous	88	126	200	414
TOTAL . £	13,766	9,220	5,384	28,370
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES				
Medical Establishments (Head-Quarters)	10,603	5,897	5,522	22,022
Medical Establishments (District)	236,110	79,037	78,802	393,949
Army Hospital Native Corps	13,610	2,747	3,120	19,477
Medical Store Depôts	9,857	4,348	4,336	18,541
General Hospital, Kurrachee	...	...	164	164
Station Staff Hospitals	434	537	378	1,349
Miscellaneous	2,625	2,122	3,241	7,988
Supplies	82,696	23,985	28,085	134,766
	355,935	118,673	123,648	598,256
Deduct—Value of Stores supplied to other Departments	14,640	13,625	19,763	48,028
TOTAL IN INDIA . £	341,295	105,048	103,885	550,228
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.,		...	...	2,452
Stores	7,070	7,099	3,554	17,723
				20,175
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	4,902
TOTAL . £				575,305

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	£	£	£	£
Supervising Staff	17,988	6,485	6,560	31,033
Arsenals, Magazines, and Depôts	67,896	33,743	44,551	146,190
Manufacturing Establishments	77,645	18,548	36,535	132,728
Camp Equipage Department	...	2,479	...	2,479
Harbour Defences	...	...	3,093	3,093
Miscellaneous	3,503	465	...	3,968
Local supplies of Stores for Arsenals, Magazines, and Depôts	36,612	7,948	39,414	83,974
Local supplies of Stores to Manufacturing Establishments	48,248	1,678	7,006	56,932
Purchase of Timber	1,523	3,991	12,070	17,584
Repair of Harness and Saddlery	558	473	122	1,153
Value and Freight of Coals from England	...	625	...	625
Freight and Charges of Stores from Port to Port	38	1,905	1,082	3,025
Freight and Charges of Stores from England	1,599	79	768	2,446
Miscellaneous	8,831	2,864	509	12,204
Purchase and Repair of Camp Equipage	31,300	10,009	31,934	73,243
Cost of Gymnastic Stores and Apparatus	77	70	18	165
Army Signalling and Telegraph Stores	827	237	...	1,064
Purchase of Line Gear, &c.	7,658	9,810	5,422	22,890
Provision of Saddlery for Native Cavalry	...	20	...	20
	304,303	101,429	189,084	594,816
Deduct—Value of Stores supplied to Civil Departments	15,898	9,817	72,516	98,231
IN ENGLAND: TOTAL IN INDIA . £	288,405	91,612	116,568	496,585
Expenses incurred by Officers acquiring Scientific knowledge	...	...	...	786
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; pay and expenses of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure	...	...	...	1,633
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder	...	...	...	920
Freight from India of unserviceable Military Stores	...	...	...	146
Stores for India	63,106	24,893	54,140	142,139
				145,624
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	35,385
TOTAL . £	...	...	..	677,594
GRANT 11. ECCLESIASTICAL. (a)				
Chaplains to the Army (Presbyterian)	736	...	..	736
Chaplains to the Army (Roman Catholic)	15,147	5,876	6,488	27,511
TOTAL . £	15,883	5,876	6,488	28,247
GRANT 12 EDUCATION.				
Army Schools (European)	3,335	4,881	3,224	11,440
Army Schools (Native)	1,476	...	...	1,476
Lawrence Military Asylum	11,944	...	1,508	13,452
Kidderpore Lower Orphan School	1,148	...	...	1,148
Donations, &c., to Educational Institutions	1,706	10,602	880	13,188
Military Normal School	...	155	...	155
TOTAL . £	19,609	15,638	5,612	40,859

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	11,861	18,068	10,634	40,563
Medical Comforts, &c., to Troops proceeding to Sea	1,252	479	725	2,456
India Troop Transports	13,034	...	...	13,034
TOTAL IN INDIA . £	26,147	18,547	11,359	56,053
IN ENGLAND:				
Indian Troop Service				354,229
Passage of Officers and Troops otherwise than in Troopships				4,288
				358,517
EXCHANGE ON CHARGES IN ENGLAND				87,117
TOTAL . £				501,687
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	5,805	...	...	5,805
Akha Expedition	2,623	...	...	2,623
Expedition to Bikaneer	...	...	20	20
Miscellaneous Services	61,530	92,624	79,918	234,072
Zhob Valley Expedition	20,648	...	35,571	56,219
Quetta Field Force (as per Details in Account No. 65c)	93,772	7,633	1,295	102,700
TOTAL £	184,378	100,257	116,804	401,439
IN ENGLAND:				
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				933
EXCHANGE ON CHARGES IN ENGLAND				227
TOTAL . £				402,599
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	22,857	8,817	5,724	37,398
Capitation Grants	17,622	6,371	6,724	30,717
TOTAL . £	40,479	15,188	12,448	68,115
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	100	100	133	333
Victoria Cross	16	...	12	28
Annuities for Meritorious Services	68	70	7	145
Gratuities for Meritorious Services	128	29	18	175
Order of British India	4,075	1,227	190	5,492
Order of Merit	1,387	56	155	1,598
TOTAL IN INDIA . £	5,774	1,482	515	7,771
IN ENGLAND:				
Cost of Medals				680
EXCHANGE ON CHARGES IN ENGLAND				165
TOTAL . £				8,616

No. 65B.—Detailed Account of Army Charges for the Year ended 31st March 1885 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17. RETIRED OFFICERS.	£	£	£	£
Retired Officers	5,832	5,689	1,314	12,835
Amount of pensions capitalized	6,172	...	1,807	7,979
TOTAL IN INDIA . £	12,004	5,689	3,121	20,814
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery				1,455,262
EXCHANGE ON CHARGES IN ENGLAND				353,617
TOTAL . £				1,829,693
GRANT 18. MILITARY PENSIONS.				
Pensions to Europeans	25,454	26,540	11,498	63,492
Pensions to Natives	309,011	240,896	114,473	664,380
TOTAL IN INDIA . £	334,465	267,436	125,971	727,872
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India				800,000
Compassionate Allowances of Officers removed from the Service, &c.				2,937
Pensions of Non-Commissioned Officers and Soldiers				21,274
Lord Clive's Fund—Payments to Representatives of Lord Clive				1,140
				825,351
EXCHANGE ON CHARGES IN ENGLAND				200,554
TOTAL . £				1,753,777
GRANT 19. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,193	8,554	3,647	18,394
Compassionate Allowances	672	74	71	817
Indian Service Family Pensions	884	142	160	1,186
TOTAL IN INDIA . £	7,749	8,770	3,878	20,397
IN ENGLAND:				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty				11,149
Gratuities to ditto				35
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,131
Indian Service Family Pensions				5,676
				78,991
EXCHANGE ON CHARGES IN ENGLAND				19,194
TOTAL . £				118,582
GRANT 20. SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	21,227	7,329	11,831	40,387
Gratuities	988	54	309	1,351
Compassionate Allowances	1,153	55	1,997	3,205
TOTAL . £	23,368	7,438	14,137	44,943
TOTAL EXPENDITURE, MILITARY DEPT.—				
IN INDIA	6,884,290	2,651,761	2,487,578	12,023,629
IN ENGLAND				3,974,422
EXCHANGE ON PAYMENTS IN ENGLAND				965,752
TOTAL . £				16,963,803

No. 65C.—DETAILED ACCOUNT of CHARGES on Account of the QUETTA FIELD FORCE* for the Year ended 31st March 1885.

CHARGES.	Government of India.	Madras.	Bombay	TOTAL.
	£	£	£	£
Expenditure incurred under the following Heads of Service:				
Army and Garrison Staff	36	64	28	128
Administrative Staff	35	162	11	208
Regimental Pay and Allowances . . .	9	...	...	9
Commissariat Establishment	93,388	7,168	1,231	101,787
Barrack Establishment, &c.	1	5	...	6
Medical Establishments, &c.	...	11	9	20
Ordnance Establishments, &c.	10	223	16	249
Miscellaneous Services	293	...	...	293
TOTAL CHARGES . £	93,772	7,633	1,295	102,700

* Included under Grant 14, page 166.

No. 66.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS) for the Year 1884-85.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	261	5,948	6,209	101	2,241	2,342	119	2,667	2,786	481	10,856	11,337
Cavalry	144	2,724	2,868	48	908	956	24	454	478	216	4,086	4,302
Royal Engineers	201	...	201	43	...	43	48	...	48	(a) 292	...	292
Infantry	928	28,294	29,222	261	7,956	8,217	261	7,956	8,217	1,450	44,206	45,656
Invalid & Veteran Establishment	11	6	17	16	64	80	5	...	5	32	70	102
Staff Corps	495	...	495	285	...	285	213	...	213	(a) 993	...	993
General List, Cavalry	30	...	30	20	...	20	8	...	8	(a) 58	...	58
General List, Infantry	96	...	96	34	...	34	23	...	23	(a) 153	...	153
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	15	...	15	12	...	12	8	...	8	35	...	35
Total European Army	2,182	36,972	39,154	821	11,169	11,990	709	11,077	11,786	3,712	59,218	62,930
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	13	1,335	1,348	...	149	149	6	481	487	19	1,965	1,984
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	208	13,203	13,411	40	1,696	1,736	55	3,421	3,476	303	18,320	18,623
Sappers and Miners	82	1,160	1,242	64	1,367	1,431	45	492	537	191	3,019	3,210
Infantry	514	50,185	50,699	288	28,449	28,737	234	22,256	22,490	1,036	100,890	101,926
Total Native Army	819	66,003	66,822	396	31,664	32,060	341	26,721	27,062	1,556	124,388	125,944
Total European and Native Army	3,001	102,975	105,976	1,217	42,833	44,050	1,050	37,798	38,848	5,268	183,606	188,874

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section M.—Provincial.

Revenue nil. Expenditure £291,804.

Major Head.	No. of account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
Adjustment on account of Provincial Services.	67	Provincial Balances	172	1,859,651		
	68	Local Balances	173	989,413		
	69	Provincial and Local Surpluses and Deficits	174			—291,804
		TOTAL .				—291,804

No. 67.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1885.

	Opening Balance.	Receipts		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£
Central Provinces	271,590	793,414	...	1,065,004	774,221	1,146	775,367	289,637	18,047	...
British Burmah	89,725	1,177,843	1,700	1,269,268	1,268,778	490	1,269,268	...	...	89,725
Assam	112,261	460,167	6,382	578,810	440,896	66,230	507,126	71,684	...	40,577
Bengal	68,663	4,237,246	2,000	4,307,909	4,164,891	25,445	4,190,336	117,573	48,910	...
N.-W. Provinces and Oudh	695,322	3,243,383	11,372	3,950,077	3,119,502	204,529	3,324,031	626,046	...	69,276
Punjab	169,562	1,524,895	4,046	1,698,503	1,570,486	...	1,570,486	128,017	...	41,545
Madras	(a)295,607	2,343,028	18,790	2,657,425	2,422,085	27,017	2,449,102	208,323	...	87,284
Bombay	(b)412,365	3,774,223	6,005	4,192,593	3,727,885	46,337	3,774,222	418,371	6,006	...
TOTAL . £	2,115,095	17,554,199	50,295	19,719,589	17,488,744	371,194	17,859,938	1,859,651	72,963	328,407

(a) Falls short of the closing balance of last year's account by 1,368*l.* transferred to Account No. 68, page 173.
(b) Falls short of the closing balance of last year's account by 1,942*l.* transferred to Account No. 68, page 173.

No. 68.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1885.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses excluding Debt.	Incorporated Local Funds Deficits excluding Debt.
		Revenues as per Account No 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
India, General	(a) 8,950	16,453	...	16,453	...	25,403	16,904	...	16,904	810	17,714	7,689	...	451
Central Provinces	40,876	71,877	1,146	73,023	7,755	121,654	56,869	...	56,869	8,627	65,496	56,158	16,154	...
British Burmah	(b) 38,444	105,713	490	106,203	...	144,647	112,147	1,700	113,847	...	113,847	30,800	...	7,644
Assam	...	66,440	66,230	132,670	287	132,957	120,970	6,382	127,352	331	127,683	5,274	5,318	...
Bengal	(c) 175,565	417,607	25,445	443,052	124,627	743,244	452,954	2,000	454,954	128,142	583,096	160,148	...	11,902
N.-W. Provinces and Oudh	25,648	528,512	204,529	733,041	62	758,751	718,103	11,372	729,475	28	729,503	29,248	3,566	...
Punjab	152,513	297,597	...	297,597	...	450,110	276,470	4,046	280,516	15	280,531	169,579	17,081	...
Madras	(d) 456,779	848,697	(f) 38,661	887,358	382,046	1,726,183	893,171	(f) 30,434	923,605	380,901	1,304,506	421,677	...	36,247
Bombay	(e) 131,143	352,340	(g) 48,067	400,407	2,829	534,379	414,907	(g) 7,735	422,642	2,897	425,539	108,840	...	22,235
TOTAL £	1,029,918	2,705,236	384,568	3,089,804	517,606	4,637,328	3,062,495	63,669	3,126,164	521,751	3,647,915	989,413	42,119	78,479

(a) Falls short of the closing balance of last year's account by 720*l*. balance of the Mayo College Fund transferred to Excluded Local Funds, in Account No. 83, page 199.
(b) Differs from the closing balance of last year's account by 388*l*. being the balance of Ramree Town Fund transferred to Account No. 83, page 199.
(c) Falls short of the closing balance of last year's account by 16,973*l* for amount excess credited.
(d) Exceeds the closing balance in last year's account by 1,368*l*. See Note (a), page 172.
(e) Exceeds the closing balance in last year's account by 1,942*l*. See Note (b), page 172.
(f) Includes 11,644*l*. on account of transfers from one Local Fund to another.
(g) Includes 1,730*l*. on account of transfers from one Local Fund to another.

No. 69.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1885.

	Provincial Surpluses, as per Account No. 67.	Local Fund Surpluses, as per Account No. 68.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 67.	Local Fund Deficits, as per Account No. 68.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
		£	£	£	£	£	£	£
India, General	...	...	...	...	451	451	...	451
Central Provinces	18,047	16,154	34,201	...	...	...	34,201	...
British Burmah	...	...	...	89,725	7,644	97,369	...	97,369
Assam	...	5,318	5,318	40,577	...	40,577	...	35,259
Bengal	48,910	...	48,910	...	11,902	11,902	37,008	...
N.-W. Provinces and Oudh	...	3,566	3,566	69,276	...	69,276	...	65,710
Punjab	...	17,081	17,081	41,545	...	41,545	...	24,464
Madras	...	...	...	87,284	36,247	123,531	...	123,531
Bombay	6,006	...	6,006	...	22,235	22,235	...	16,229
TOTAL . £	72,963	42,119	115,082	328,407	78,479	406,886	71,209	363,013
							291,804	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Section N.—Expenditure not charged to Revenue.

Revenue nil. Expenditure £5,541,359.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works.	70	General Abstract of Expenditure and Results (Summary Statement).	176	...	...	...
State Railways .	71	Construction	178	...	...	3,526,152
	71A	Detailed Account of the East Indian Railway	180	279,192	...	...
	71B	Detailed Account of the Eastern Bengal Railway.	180	120,977	...	...
Irrigation Works .	72	Expenditure on Capital Account . .	181	...	...	700,461
Redemption of Liabilities.	73	Capital Charge involved in Redemption of Liabilities.	183	...	...	1,314,746
General Statements .	74	Detailed Account of Expenditure on Establishment.	184	1,470,130	...	...
	75	Charges for Establishment and the percentage it bears to the outlay on works and repairs.	188	...	...	...
	76	Expenditure on Tools and Plant . .	190	114,742	...	...
		TOTAL .		...	...	5,541,359

No. 70.—SUMMARY of CAPITAL EXPENDITURE

[£1, is recorded for every 10 rupees, in respect of

Years.	CONSTRUCTION.*									
	Railways.				Irrigation.				Total. Construction.	No. of items.
	India.	England.	Exchange.	Total	India.	England.	Exchange.	Total.		
1	2	3	4	5	6	7	8	9	10	
	£	£	£	£	£	£	£	£	£	
Prior to 1867-68 . .	107,212	...	...	107,212	5,293,139	...	...	5,293,139	5,400,351	1
1867-68 . . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . . .	213,743	338,655	11,723	564,121	452,996	14,000	485	467,481	1,031,602	3
1869-70 . . .	113,229	79,213	2,496	194,938	856,895	1,092,409	34,415	1,983,719	2,178,657	4
1870-71 . . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . . .	1,129,105	299,407	16,396	1,444,908	781,944	4,140	227	786,311	2,231,219	7
1873-74 . . .	1,439,112	954,420	70,414	2,463,946	1,146,791	56,245	4,150	1,207,186	3,671,132	8
1874-75 . . .	2,013,620	1,114,554	92,762	3,220,936	1,236,930	18,679	1,554	1,257,163	4,478,099	9
1875-76 . . .	2,449,809	743,639	81,652	3,275,100	1,176,296	4,269	469	1,181,034	4,456,134	10
1876-77 . . .	2,282,350	616,118	104,906	3,003,374	1,020,370	3,096	527	1,023,993	4,027,367	11
1877-78 . . .	2,885,594	1,146,549	176,946	4,209,089	884,903	274	43	885,220	5,094,309	12
1878-79 . . .	2,808,393	683,406	145,210	3,637,009	834,104	9,463	2,011	845,578	4,482,587	13
1879-80 . . .	3,833,090	782,175	158,271	4,773,536	664,363	3,206	649	668,218	5,441,754	41
1880-81 . . .	4,008,543	1,265,375	256,404	5,530,322	698,420	...	...	698,420	6,228,742	15
1881-82 . . .	2,376,830	802,816	165,622	3,345,268	701,820	...	...	701,820	4,047,088	16
1882-83 . . .	1,679,277	448,416	102,863	2,230,556	827,323	1,762,582	404,324	2,994,229	5,224,785	17
1883-84 . . .	2,907,107	769,825	175,913	3,852,845	984,527	21,384	4,886	1,010,797	4,863,642	18
1884-85 . . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
Total .	34,527,072	11,319,588	1,832,378	47,679,038	20,409,471	2,996,310	454,940	23,860,721	71,539,759	20

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500, in 1870-71, £11,067, in 1874-75, £83,800, in 1875-76 £4,250, total £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £10,675 in respect of R1,06,750 debt incurred in India.

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	British Burmah.	Assam.	No. of Items.
	£	£	£	£	
State Railways.					
India	—*167,684*	36,421	269,908	48,848	1
England . . .	678,886	43,945	28,230	...	2
Exchange . . .	164,966	10,678	6,860	...	3
	676,168	91,044	304,998	48,848	4
Deduct—Charged to Revenue	85,171	...	...	48,848	5
Charged to Famine	...	...	...	...	6
Total . £	590,997	91,044	304,998	...	7
Irrigation and Navigation.					
India	...	...	...	...	8
England . . .	...	...	...	...	9
Exchage . . .	...	...	...	...	10
Total . £	...	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS.									Capital charge involved by incurring a *specific* amount of debt in purchase, or in the redemption of liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.							Not charged against Revenue.	Total Construction		
	Famine Insurance.										
	Railways.	Irrigation Works.	Frontier Railways prior to 1884-85.	Railways other than those in preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1884-85.	Total charged against Revenue.				
	11	12	13	14	15	16	17	18	19=10	20	21=19+20
	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	107,212	5,293,139	...	5,400,351	...	5,400,351	...	5,400,351
2	...	...	...	...	—5,736	...	—5,736	219,849	214,113	...	214,113
3	...	...	...	...	—1,853	12,208	10,355	1,021,247	1,031,602	...	1,031,602
4	...	...	...	1,572	—58,057	36,911	—19,574	2,198,231	2,178,657	...	2,178,657
5	...	...	...	—9,569	—17,197	3,462	—23,304	1,167,807	1,144,503	...	1,144,503
6	...	...	...	—4,175	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	14,863	15,164	16,623	46,650	2,184,569	2,231,219	...	2,231,219
8	...	...	...	39,409	4,391	74,564	118,364	3,552,768	3,671,132	...	3,671,132
9	...	...	...	114,481	20,218	94,316	229,015	4,249,084	4,478,099	...	4,478,099
10	...	...	...	29,680	74,750	82,121	186,551	4,269,583	4,456,134	...	4,456,134
11	...	...	...	38,260	80,051	105,433	223,744	3,803,623	4,027,367	...	4,027,367
12	...	...	...	50,896	79,093	176,989	306,978	4,787,331	5,094,309	...	5,094,309
13	...	...	...	171,782	49,154	147,221	368,157	4,114,430	4,482,587	...	4,482,587
14	...	...	1,341,469	451,805	70,087	158,920	2,022,281	3,419,473	5,441,754	†9,576,614	15,018,368
15	...	...	2,309,107	23,780	84,350	256,404	2,673,641	3,555,101	6,228,742	...	6,228,742
16	682,403	135,449	145,429	292,237	943	165,622	1,422,083	2,625,005	4,047,088	586,300	4,633,388
17	—133,129	263,443	246,341	216,620	2,237	507,187	1,102,699	4,122,086	5,224,785	480,333	5,705,118
18	649,248	283,217	82,587	—258,904	299	180,799	937,246	3,926,396	4,863,642	566,261	5,429,903
19	946,457	253,046	165,964	97,537	...	262,957	1,725,961	3,963,656	5,689,617	1,314,746	7,004,363
20	2,144,979	935,155	4,290,897	1,377,486	5,695,211	2,287,318	16,731,046	54,808,713	71,539,759	12,524,254	84,064,013

and South-Eastern Railway is included in the following years: under India, in 1868-69, £202,388, under England, in 1868-69, £332,152, in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England, in 1868-69, £14,000, and in takings, under England, in 1882-83, £1,762,582, in 1883-84, £12,785, in 1884-85, £702.

and IRRIGATION WORKS not charged against REVENUE by PROVINCES during 1884-85.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
1	782,395	634,567	1,242,037	543,362	6,677	3,396,531
2	150,201	9,057	163,885	...	3,501	1,077,705
3	36,497	2,201	39,821	...	851	261,874
4	969,093	645,825	1,445,743	543,362	11,029	4,736,110
5	3,310	38,518	80,793	6,861	...	263,501
6	...	204,179	294,436	447,842	...	946,457
7	965,783	403,128	1,070,514	88,659	11,029	3,526,152
8	115,542	109,208	231,509	160,014	78,647	694,920
9	3,428	...	...	1,030	...	4,458
10	833	...	...	250	...	1,083
11	119,803	109,208	231,509	161,294	78,647	700,461

N—Exp. not charged to Revenue

No. 71.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						
					DEDUCT		
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same account.	NET TOTAL.
	£	£	£	£	£	£	£
STATE RAILWAYS.							
East Indian	375,840	12,729	...	...	4,060	105,317	279,192
Eastern Bengal	206,839	1,571	65,420	9,091	96,794	...	186,127
India, General.							
Bhopal	...	...	...	...	...	...	...
Rajputana-Malwa System	134,267	5,926	21,921	6,835	...	...	168,949
Holkar	2,907	243	...	...	...	...	3,150
Sindia	2,269	29	...	30	—1,882	3,264	946
Store-keeper for State Railways	...	...	...	14,429	...	19,237	—4,808
Expenditure in England for Stores purchased and remaining unappropriated	...	...	182,981	45,758	...	...	228,739
Assam							
Jorhat	25,659	2,011	173	...	6	...	27,837
Cheerapoonjee Mountain	18,678	2,333	...	...	...	...	21,011
Central Provinces.							
Nagpur and Chhattisgarh	60,447	1,152	1,403	6,989	...	...	69,991
Wardha Coal	20,469	161	...	4,011	...	3,588	21,053
British Burmah.							
Burmah Railways	331,943	21,624	...	6,421	383	54,607	304,998
Bengal.							
Nalhati	216	...	...	73	...	919	—630
Northern Bengal	65,661	357	6,851	7,525	7	...	80,387
Tirhoot including Extensions	42,757	638	...	4,542	12	...	47,925
Mozafferpore-Hajeepore	60,714	4,378	...	...	52	6,759	58,281
Patna and Gya	17,859	...	...	...	...	161	17,698
Ranaghat-Bhugwangola	2,931	95	...	...	—2	151	2,877
Naraingunge-Dacca-Mymensingh	245,076	14,134	...	7,389	351	51,188	215,060
Assam-Behar { Tirhoot Section	85,022	4,654	61	...	55	...	89,682
Assam-Behar { Assam-Behar Section	116,554	13,261	57,376	3,567	56	...	190,701
Nagpur-Bengal	67,296	9,255	1,133		16	...	77,675
Kawnia Dhuurla Bengal	4,229	...	...	...	...	919	3,310
North-Western Provinces.							
Ghazipur and Dildarnagar	14	...	...	...	...	1,772	—1,758
Cawnpur-Achneyra	177,606	8,572	...	2,098	4	86,788	101,484
Bareilly-Philibhit	54,388	4,216	...	701	164	16,861	42,280
Cawnpore-Kalpi-Jhansi	98,379	6,216	49,832	1,450	246	...	155,631
Jhansie-Manikpur Railway	162,789	23,105	9,930	219	255	...	195,788
Bilaspore-Etawah Railway	8,399	...	...	42	1	49	8,391
Umaria Colliery	5,405	2,040	1,938	...	...	...	9,383
Katni-Umaria Section, Bilaspur-Etawah Railway	30,807	2,338	62,975	...	12	...	96,108
Lucknow, Seetapur and Kheri	13,369	1,270	23,879	...	...	...	38,518
Punjab.							
Punjab-Northern—Southern Section	34,024	49	27,198	3,933	—9	...	65,213
Indus Valley	221,046	5,862	39,924	25,092	11	...	291,913
Amritsar-Pathankote	82,988	4,330	6	1,151	113	...	88,362
Rewari-Ferozepore	399,632	23,889	...	15,637	453	144,269	294,436
Punjab-Northern—Northern Section	18,077	375	...	—1,053	...	25,558	—8,159
Sindh-Sagar—Eastern Section	21,024	242	...	...	...	...	21,266
Sindh-Sagar—Western Section	8,709	812	8,435	74	10	...	18,020
Ferozepore (Sutlej) Bridge and Tramway	14 339	...	10,246	...	1	...	24,584
Sindh-Pishin—Northern Section	506,706	31,602	131,055	26,904	297	...	695,970
Sindh-Pishin—Southern Section	6,507	283	...	—3,207	...	49,445	—45,862
Bombay.							
Dhond and Manmad	11,938	38	...	851	...	1,798	11,029
South Mahratta Railway(a)	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	65,650	15,039	61,397	9,000	9	...	151,077
Cuddapah-Nellore Railway, Kadiri Extension Survey	4,508	...	...	...	...	44	4,464
Bellary-Kistna	254,049	30,031	67,830	23,459	97	...	375,272
Bellary-Kistna Railway, Hindupur Extension Survey	3,452	...	...	...	...	...	3,452
Damalchera—Villupuram Survey	2,200	...	36	...	...	...	2,236
Vizagapatam-Raipur	6,958	...	...	...	...	97	6,861
TOTAL including East Indian and Eastern Bengal Railways.	4,100,596	254,860	832,000	223,017	101,572	572,791	4,736,110

DEDUCT—Amount charged to the Ordinary Grant	{ Construction of Railways charged to Revenue	263,501
	{ Famine Relief and Insurance	946,457
Net charged to State Railways—Construction	{ India	2,186,573
	{ England	1,077,705
Exchange on Expenditure in England		261,874
	GRAND TOTAL STATE RAILWAYS—CONSTRUCTION	3,526,152

(a) 10,384*l.* Ordinary Famine Relief outlay, recovered from the South

—CONSTRUCTION, for the Year ended 31st March 1885.

TOTAL EXPENDITURE UP TO 31ST MARCH 1885.						
Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Less Receipts on Capital Account.	NET TOTAL.	REMARKS.
£	£	£	£	£	£	
1,190,339	12,769	1,380,573	...	895,049	1,688,632	
1,150,833	128,409	87,063	5,874	96,794	1,275,385	
131,057*	...	...	...	...	131,057*	* Represents amount contributed by the State for construction £123,000, and Survey charges £6,057.
7,527,226	560,201	489,171	372,686	5,441	8,943,843	
1,146,936	135,404	...	17,410	4,095	1,295,655	
831,853	59,058	...	25,181	762	915,330	
96	...	27,147	24,604	51	51,796	
...	...	301,736	2,071	...	303,807	
44,958	2,056	210	...	6	47,218	
26,298	2,333	...	...	...	28,631	
942,630	76,630	24,865	53,774	629	1,097,270	
589,885	61,089	11,643	16,116	706	678,027	
2,359,259	197,581	73,268	116,388	1,539	2,744,957	
32,041	3,000	3,039	1,010	3,247	35,843	
1,892,714	219,457	59,438	80,657	4,334	2,247,932‡	‡ Outlay incurred on the Porada Section of the Northern Bengal Railway up to 31st March 1884, amounting to £156,000, has been transferred during this year to the Eastern Bengal Railway, with which line it has been amalgamated.
1,178,252	88,472	...	68,848	638	1,334,934	
156,109	8,629	76,491	...	58	241,171	
370,006	24,112	...	15,810	137	409,791	
26,468	2,568	273	...	20	29,289	
416,535	28,352	46,894	28,592	482	519,891	
98,863	5,563	66	...	55	104,437	
152,592	16,602	58,177	3,566	72	230,865	
97,885	9,255	1,133	7	16	108,264	
92,969	829	121	...	...	93,919	
64,877	5,836	...	12	12	70,713	
1,001,092	59,279	17,037	28,957	78	1,106,287	
127,804	8,560	1,980	4,207	227	142,324	
98,379	6,216	49,832	1,450	246	155,631	
254,550	30,429	28,666	847	260	314,232	
18,499	...	58	42	1	18,598	
5,405	2,040	1,938	...	...	9,383	
30,807	2,338	62,975	...	12	96,108	
19,851	1,270	23,881	...	...	45,002	
4,133,229	481,502	103,544	121,660	11,707	4,828,228	
6,367,352	701,321	276,096	256,394	9,855	7,591,308	
541,386	16,253	6	2,777	200	560,222	
1,047,141	69,027	28,539	80,939	929	1,224,717	
2,579,403	114,304	—914	115,252	1,039	2,807,006	
21,024	242	...	...	...	21,266	
8,709	812	8,435	74	10	18,020	
14,339	...	10,246	...	1	24,584	
604,948	37,038	149,840	56,113	424	847,515	
1,334,372	33,308	...	45,633	170	1,413,143	
949,513	77,339	974	65,699	1,572	1,091,953	
34,178	7,147	13,262	20,151	22,031	52,707	
75,704	16,938	76,109	9,000	9	177,742	
5,193	...	15	...	...	5,208	
294,047	35,451	115,615	23,989	97	469,005	
3,452	...	...	...	...	3,452	
2,200	...	36	...	...	2,236	
24,543	...	—38	...	1	24,504	
40,117,801	3,349,019	3,609,440	1,665,790	1,063,012	47,679,038	
					4,983,171	
					2,144,979	
					29,063,834	
					9,937,875	
					1,549,179	
					40,550,888	

Mahratta Company, shown as a drawback against Protective outlay.

N.—Exp. not charged to Revenue.

No. 71A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

		During the year 1884-85.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.		£	£	£
Debt incurred in or created for the purchase of the Line:				
East Indian Railway Debentures and Debenture Stock		...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity		...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity		...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock		118,328	1,576,952	1,695,280
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock		223,630	...	223,630
*Incurred	£381,568			
Less Debentures Discharged	39,610			
	£341,958	*341,958	11,153,566	11,495,524
Capital outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879		...	264,527	264,527
Capital Account: Preliminary Expenses		528	1	529
" " Land		20,579	1,016	21,595
" " Construction of Line		82,844	14,611	97,455
" " Ballast and Permanent-way		68,855	53,101	121,956
" " Stations and Buildings		112,680	97,887	210,567
" " Plant		10,013	19,870	29,883
" " Rolling Stock		78,338	329,771	408,109
" " Establishment		12,729	40	12,769
New Minor Works		—398	662	264
Payment to Shareholders on account of Collieries		...	30,515	30,515
Kurhurballee Colliery Block		1,417	880	2,297
Serampore Colliery Block		1,822	14	1,836
Electric Telegraph		...	806	806
Capital Advance and Store Advance Accounts		—105,317	1,485,890	1,380,573
Loss on Sales of Construction Stores		—838	838	...
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—		625,210	13,453,995	14,079,205
(1) Cash Deposits, &c., made over to the new undertaking		...	82,217	82,217
(2) Stores made over to the new undertaking		...	766,534	766,534
(3) Sale-proceeds of Surplus Stores		4,060	42,238	46,298
Capital outlay		621,150	12,563,006	13,184,156
DEDUCT—Charged in England		341,958	11,142,891	11,484,849
Net outlay in India of E. I. Railway	£	279,192	1,420,115	1,699,307

No. 71B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

		During the year 1884-85.	Total of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.		£	£	£
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—				
Eastern Bengal Railway Debenture and Debenture Stock taken over		811,616	...	811,616
Debenture discharged in anticipation of purchase		150,000	...	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock		11,064	55,942	67,006
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock		*108	...	108
*Incurred	£ 708			
Less Discharged	600	972,788	55,942	1,028,730
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 30th June 1884		42,448	...	42,448
Capital Account: Preliminary Expenses		146	12,577	12,723
" " Land		4,545	111,375	115,920
" " Construction of Line		14,206	201,818	216,024
" " Ballast and Permanent-way		69,205	340,078	409,283
" " Stations and Buildings		19,272	120,132	139,404
" " Plant		3,968	12,878	16,846
" " Rolling-Stock		45,690	144,629	190,319
" " Establishment		1,571	126,838	128,409
" " Steam Ferries		7,359	507	7,866
" " Suspense Account		65,420	21,643	87,063
Deduct value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—		1,246,618	1,148,417	2,395,035
Cash Deposits, &c., made over to the new undertaking		72,788	...	72,788
Depreciation on Flotilla Account		24,006	...	24,006
Capital Outlay		1,149,824	(a) 1,148,417	2,298,241
DEDUCT—Charged in England		1,028,847	509,193	1,538,040
Net Outlay in India, of E. B. Railway	£	120,977	639,224	760,201

(a) The previous outlay of the Eastern Bengal Railway is thus made up:—

	£
Debenture Stock of the Eastern Bengal Railway discharged	55,942
Capital outlay of the Calcutta and South-Eastern Railway	936,475
Capital outlay of the Porada Section of the Northern Bengal State Railway	156,000
	1,148,417

No. 72.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—Construction for the Year ended 31st March 1885.

	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1885.						
						DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Loss by Exchange.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION WORKS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																
Orissa Project	61,560	12,600	4,190	...	...	272	719	991	77,359	1,535,502	399,747	192,066	13,982	37,571	7,574	2,171,294
Midnapore Series	1,897	270	6,782	...	...	28	6,514	6,542	2,407	533,822	192,209	89,797	2,441	1,480	3,045	816,704
Tidal Canal	...	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	...	91	177,270
Soane Canal	29,103	5,508	7,698	...	815	302	2,785	3,087	40,037	1,772,874	499,045	204,758	18,541	4,739	30,377	2,469,580
TOTAL BENGAL . £	92,560	18,378	18,670	...	815	602	10,018	10,620	119,803	3,968,822	1,135,980	492,379	34,964	43,790	41,087	5,634,848
N.-W. PROVINCES.																
Ganges Canal	11,930	2,435	704	...	...	...	1,789	1,789	13,280	2,248,567	365,905	25,329	16,494	...	15,337	2,640,958
Lower Ganges Canal	52,525	11,833	7,669	—	...	...	1,141	1,141	70,886	2,013,256	390,684	131,274	28,654	564	18,856	2,545,576
Agra Canal	14,583	3,051	115	..	...	...	1,156	1,156	16,593	645,069	142,641	32,942	6,334	99	4,788	822,297
Eastern Jumna Canal	6,126	1,322	95	906	...	—	...	...	8,449	235,291	44,940	2,439	5,576	...	47	288,199
TOTAL N.-W. PROVINCES . £	85,164	18,641	8,583	906	...	...	4,086	4,086	109,208	5,142,183	944,170	191,984	57,058	663	39,028	6,297,030
PUNJAB.																
Western Jumna Canal	40,900	10,489	588	604	...	66	...	66	52,515	734,779	207,355	11,778	9,115	...	984	962,043
Bari Doab Canal	21,268	4,880	5	...	...	84	1,750	1,834	24,319	1,208,903	271,045	48,101	6,017	...	1,566	1,532,500
Sirhind Canal	92,165	29,168	−1,403	...	...	91	6,489	6,580	113,350	2,016,251	650,167	367,756	45,381	274	17,077	3,062,752
Chinab Canal	40,491	6,952	1,095	2,145	...	80	...	80	50,603	59,490	12,082	2,536	5,315	...	88	79,335
Lower Sohag and Para Canal	14,338	3,369	214	91	...	6	...	6	18,006	18,245	6,890	590	1,321	...	7	27,039
Sidhnai Canal	19,914	4,709	739	...	...	6	1,281	1,287	24,075	23,210	7,741	2,019	772	...	12	33,730
	229,076	59,567	1,238	2,840	...	333	9,520	9,853	282,868	4,060,878	1,155,280	432,780	67,921	274	19,734	5,697,399
Less—Outlay from Contribution by Native States for Sirhind Canal.	41,572	12,399	−408	...	...	62	2,142	2,204	51,359	718,867	271,538	124,457	12,279	...	6,102	1,121,039
TOTAL PUNJAB . £	187,504	47,168	1,646	2,840	...	271	7,378	7,649	231,509	3,342,011	883,742	308,323	55,642	274	13,632	4,576,360
Carried forward . £	365,228	84,187	28,899	3,746	815	873	21,482	22,355	460,520	12,453,016	2,963,892	992,686	147,664	44,727	93,747	16,508,238

N.—Exp. not charged to Revenue.

No. 72.—Abstract Account of Capital Expenditure on Irrigation Works—Construction—for the Year ended 31st March 1885—*continued.*

	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1885.						
						DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Loss by Exchange.	Less Receipts on Capital Account.	NET TOTAL
IRRIGATION AND NAVIGATION WORKS—*continued.*	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	365,228	84,187	28,899	3,746	815	*873*	*21,482*	*22,355*	460,520	12,453,016	2,963,892	992,686	147,664	44,727	*93,747*	16,508,238
MADRAS.																
Godávári Delta System	29,450	6,601	1,274	...	63	...	...	...	37,388	730,765	180,395	89,909	...	132	*66*	1,001,135
Kistna Delta System	34,673	7,567	4,279	...	...	*10*	...	*10*	46,509	504,355	125,136	39,034	...	307	*633*	668,199
Penner Anicut System	...	...	...	...	...	*1*	...	*1*	—*1*	111,434	27,858	2,786	...	...	*1*	142,077
Cauvery Delta System	13,596	2,531	101	...	...	*12*	...	*12*	16,216	102,543	24,259	4,761	...	125	*20*	131,668
Srivaikuntham System	1,072	207	...	...	...	...	...	...	1,279	101,254	28,143	1,053	...	...	*24*	130,426
Sangam System	49,659	9,758	2,264	...	17	...	...	...	61,698	152,509	31,739	12,464	...	17	...	196,729
Kurnool Canal	(*a*) 702	...	...	...	170	*7,627*	...	*7,627*	—*6,755*	1,776,070	...	...	...	407,416	*19,824*	2,163,662
Barur Tank Project	4,014	901	45	...	...	...	...	...	4,960	12,949	3,045	251	...	...	...	16,245
TOTAL MADRAS £	133,166	27,565	7,963	...	250	*7,650*	...	*7,650*	161,294	3,491,879	420,575	150,258	...	407,997	*20,568*	4,450,141
BOMBAY.																
Dekkan.																
Hathmati Canal	...	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	*129*	49,093
Pravara River Works—Lakh Canal	...	...	...	.	...	...	...	...	...	26,036	6,703	1,931	...	...	*20*	34,650
Kádvá River Works	5,971	1,170	38	...	...	...	...	...	7,179	45,191	11,922	1,924	...	...	*14*	59,023
Lower Panjhra River Works	...	...	...	...	...	...	...	...	...	33,815	6,759	323	...	...	*4*	40,893
Mutha Storage Lake and Works	4,712	1,883	385	...	...	*50*	...	*50*	6,930	487,237	83,031	10,775	...	...	*1,202*	579,841
Krishna Canal	541	134	2	...	...	...	...	...	677	64,785	13,519	196	...	...	...	78,509
Ekruk Tank	623	82	1	...	...	...	...	...	706	100,418	21,212	972	...	...	*119*	122,483
	11,847	3,269	426	...	...	*50*	...	*50*	15,492	795,846	153,098	17,027	...	...	*1,488*	961,483

Sindh.																
Unherwah	15,103	2,117	48	...	...	...	...	...	17,268	15,184	2,483	48	...	...	...	17,715
Eastern Nara	27,832	4,483	109	...	...	...	...	...	32,424	347,471	85,312	3,923	...	...	18	436,688
Begari Canal	7,590	1,064	...	...	...	...	...	...	8,654	133,475	21,938	422	...	...	2	155,833
Desert Canal	4,218	591	...	...	...	...	...	...	4,809	85,893	19,503	1,382	...	...	4	106,774
	54,743	8,255	157	...	...	...	...	...	63,155	582,023	129,236	5,775	...	...	24	717,010
TOTAL BOMBAY . £	66,590	11,524	583	...	...	50	...	50	78,647	1,377,869	282,334	22,802	...	...	1,512	1,681,493
Add—Outlay in England to be brought to account .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	94
GRAND TOTAL . £	564,984	123,276	37,445	3,746	1,065	8,573	21,482	30,055	700,461	17,322,764	3,666,801	1,165,746	147,664	452,724	115,827	22,639,872
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE . . . £ — India	...	...	...	...	...	...	...	...	694,920	...	...	...	...	...	...	19,188,748
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE . . . £ — England	...	...	...	...	...	...	...	...	4,458	...	...	...	...	...	...	2,996,284
Exchange on Expenditure in England .	...	...	...	...	...	...	...	...	1,083	...	...	...	...	...	...	454,934
								TOTAL .	700,461							22,639,966

(*a*) A further sum of £702 was paid in respect of the purchase of the Madras Irrigation and Canal Company's undertaking.

No. 73.—ABSTRACT ACCOUNT of EXPENDITURE—CAPITAL CHARGE involved in REDEMPTION of LIABILITIES for the year ended 31st March 1885.

	During the year 1884-85.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.	£	£	£
East Indian Railway Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity .	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	118,328	1,576,952	1,695,280
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	223,630	...	223 630
* Incurred . . . . £381,568 Less Debentures Discharged . 39,610 £341,958			
Total E. I. R. Carried over .	*341,958	11,153,566	11,495,524

	During the year 1884-85.	To the end of previous year.	TOTAL.
	£	£	£
Total E. I. R. Brought forward .	341,958	11,153,566	11,495,524
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over	811,616	...	811,616
Debenture discharged in anticipation of purchase .	150,000	...	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	11,064	55,942	67,006
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	*108	...	108
* Incurred . . . . £ 708 Less Discharged . . . 600			
Total E. B. R. .	972,788	55,942	1,028,730
GRAND TOTAL .	1,314,746	11,209,508	12,524,254

N.—Exp. not charged to Revenue.

No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

PARTICULARS.	General and Political.					No. of Items.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	
	£	£	£	£	£	
DIRECTION.						
Chief Engineer and Secretariat.						
Inspector General and Assistant	8,400	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	3
Office Establishment	4,989	...	...	...	...	4
Travelling allowances	718	...	...	...	...	5
Contingencies	798	...	...	...	...	6
Local allowances	...	...	...	...	...	7
TOTAL . £	14,905	...	...	...	...	8
Superintending Engineers.						
Superintending Engineers and Assistants	11,673	2,163	555	825	...	9
Upper Subordinates	...	...	...	...	...	10
Office Establishment	4,046	1,385	...	...	...	11
Travelling allowances	1,141	199	...	34	...	12
Contingencies	1,210	245	...	30	...	13
Local allowances	...	...	...	...	...	14
TOTAL . £	18,070	3,992	555	889	...	15
TOTAL DIRECTION . £	32,975	3,992	555	889	...	16
CONSTRUCTION.						
Engineer Establishment, consisting of Executive and Assistant Engineers	49,371	7,816	670	1,799	...	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	23,104	4,126	841	753	1,302	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	8,900	1,936	372	140	...	19
Petty Establishment	5,294	1,222	747	995	...	20
Office ditto, including Accountants	19,578	1,689	63	...	...	21
Medical ditto	...	...	...	...	...	22
Local allowances	...	...	...	...	...	23
Travelling allowances	11,242	2,669	658	408	...	24
Contingencies	4,860	575	134	111	...	25
Special allowances	...	...	...	...	...	26
TOTAL CONSTRUCTION . £	122,349	20,033	3,485	4,206	1,302	27
ACCOUNTS.						
Examiners, and Deputy and Assistant Examiners	2,666	805	350	318	...	28
Accountants	...	1,673	...	...	...	29
Clerks and office servants	5,754	318	...	...	...	30
Travelling allowances	232	191	...	7	...	31
Contingencies	399	53	...	24	...	32
Local allowances	...	...	...	...	...	33
TOTAL ACCOUNTS . £	9,051	3,040	350	349	...	34
COLLECTION OF REVENUE	...	...	...	...	...	35
CONSERVANCY, POLICE AND NAVIGATION ESTABLISHMENTS	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	37
BARRACK DEPARTMENT	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . £	164,375	27,065	4,390	5,444	1,302	39
Add—Charges of other departments and of previous year disbursed during the year	33	...	47	...	...	40
TOTAL . £	164,408	27,065	4,437	5,444	1,302	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	5,106	2,879	...	...	...	42
GRAND TOTAL . £	* 159,302	24,186	4,437	5,444	1,302	43

*Includes Simla and Imperial Circle.

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1885.

Railways.)

No. of Items.	GENERAL AND POLITICAL. Buildings under Quetta Agency.	RAJPUTANA. Buildings and Roads.	RAJPUTANA. TOTAL.	CENTRAL PROVINCES. Buildings and Roads.	BRITISH BURMAH. Buildings and Roads.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	CARRIED FORWARD. Irrigation.	CARRIED FORWARD. TOTAL.
	£	£	£	£	£	£	£	£	£
1	...	...	8,400	...	...	...	8,400	...	8,400
2	...	...	...	3,213	3,250	...	6,463	...	6,463
3	...	...	...	...	...	...	...	...	...
4	...	...	4,989	2,324	2,775	...	10,088	...	10,088
5	...	...	718	212	406	...	1,336	...	1,336
6	...	...	798	312	378	...	1,488	...	1,488
7	...	...	...	...	236	...	236	...	236
8	...	...	14,905	6,061	7,045	...	28,011	...	28,011
9	...	2,507	17,723	...	1,246	2,718	21,687	...	21,687
10	...	...	...	...	...	...	...	...	...
11	...	651	6,082	...	86	1,300	7,468	...	7,468
12	...	332	1,706	...	168	306	2,180	...	2,180
13	...	332	1,817	...	...	351	2,168	...	2,168
14	...	...	...	...	...	443	443	...	443
15	...	3,822	27,328	...	1,500	5,118	33,946	...	33,946
16	...	3,822	42,233	6,061	8,545	5,118	61,957	...	61,957
17	...	5,349	65,005	10,357	17,693	10,105	103,160	...	103,160
18	...	613	30,739	3,193	9,789	4,185	47,906	...	47,906
19	...	935	12,283	1,655	3,579	929	18,446	...	18,446
20	...	236	8,494	326	1,588	410	10,818	...	10,818
21	...	1,295	22,625	3,124	6,675	3,065	35,489	...	35,489
22	...	...	...	...	410	...	410	...	410
23	...	...	...	...	6,512	3,536	10,048	...	10,048
24	...	1,235	16,212	4,080	8,698	3,827	32,817	...	32,817
25	...	412	6,092	674	1,447	236	8,449	...	8,449
26	...	...	...	...	...	...	...	...	...
27	...	10,075	161,450	23,409	56,391	26,293	267,543	...	267,543
28	...	822	4,961	1,263	924	1,368	8,516	...	8,516
29	...	635	2,308	741	1,539	793	5,381	...	5,381
30	...	292	6,364	627	939	392	8,322	...	8,322
31	...	25	455	61	119	194	829	...	829
32	...	160	636	155	119	86	996	...	996
33	...	...	...	...	422	411	833	...	833
34	...	1,934	14,724	2,847	4,062	3,244	24,877	...	24,877
35	...	...	...	...	564	...	564	...	564
36	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...
38	...	...	...	384	...	...	384	...	384
39	...	15,831	218,407	32,701	69,562	34,655	355,325	...	355,325
40	(a) 4,557	161	4,798	...	...	...	4,798	...	4,798
41	(a) 4,557	15,992	223,205	32,701	69,562	34,655	360,123	...	360,123
42	...	565	8,550	1,036	1,638	3,015	14,239	...	14,239
43	(a) 4,557	15,427	214,655	31,665	67,924	31,640	345,884	...	345,884

(a) Details given under Military Works Branch, *vide* Examiner, Military Works Accounts, for 1884-85.

N.—Exp. not charged to Revenue.

No. 74.—Detailed Account of Expenditure on Establishments of the

(Excluding

PARTICULARS.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	£	£	£	£	£	£	£	£	£	
DIRECTION.										
Chief Engineer and Secretariat.										
Inspector General and Assistant	8,400	...	8,400	...	...	...	...	...	...	1
Chief Engineer and Assistants	6,463	...	6,463	12,273	...	12,273	9,067	4,110	13,177	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	10,088	...	10,088	11,362	...	11,362	3,166	3,167	6,333	4
Travelling allowances	1,336	...	1,336	739	...	739	1,103	789	1,892	5
Contingencies	1,488	...	1,488	1,188	...	1,188	827	406	1,233	6
Presidency and local allowances	236	...	236	1,044	...	1,044	...	...	...	7
Presidency house-rent	...	...	...	340	...	340	...	...	...	8
Total . £	28,011	...	28,011	26,946	...	26,946	14,163	8,472	22,635	9
Superintending Engineers.										
Superintending Engineers and Assistants	21,687	...	21,687	13,688	...	13,688	5,687	8,006	13,693	10
Upper and Lower Subordinates	...	...	...	...	...	...	...	410	410	11
Office and Petty Establishments	7,468	...	7,468	7,000	...	7,000	2,029	2,255	4,284	12
Travelling allowances	2,180	...	2,180	1,103	...	1,103	708	632	1,340	13
Contingencies	2,168	...	2,168	784	...	784	369	572	941	14
Local allowance	443	...	443	7	...	7	...	...	...	15
Presidency house-rent	...	...	...	396	...	396	...	...	...	16
Total . £	33,946	...	33,946	22,978	...	22,978	8,793	11,875	20,668	17
Total Direction . £	61,957	...	61,957	49,924	...	49,924	22,956	20,347	43,303	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	103,160	...	103,160	52,442	...	52,442	41,682	34,619	76,301	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	47,906	...	47,906	28,876	...	28,876	6,338	7,222	13,560	20
Lower ditto	18,446	...	18,446	8,600	...	8,600	4,280	7,977	12,266	21
Petty Establishment	10,818	...	10,818	4,167	...	4,167	1,815	7,155	8,970	22
Office ditto, including Accountants	35,489	...	35,489	16,867	...	16,867	12,238	11,620	23,858	23
Medical ditto	410	...	410	1,226	...	1,226	...	880	880	24
Presidency and local allowances	10,048	...	10,048	874	...	874	...	...	...	25
Travelling allowances	32,817	...	32,817	17,463	...	17,463	14,438	12,021	26,459	26
Presidency house-rent	...	...	...	534	...	534	...	...	...	27
Contingencies	8,449	...	8,449	3,422	...	3,422	2,545	3,080	5,625	28
Special allowances	...	...	...	...	...	...	...	...	...	29
Total Construction . £	267,543	...	267,543	134,471	...	134,471	83,345	84,574	167,919	30
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	8,516	...	8,516	3,766	...	3,766	4,050	1,208	5,258	31
Accountants	5,381	...	5,381	3,627	...	3,627	1,941	1,449	3,390	32
Clerks and office servants	8,322	...	8,322	3,179	...	3,179	3,098	2,083	5,181	33
Travelling allowances	829	...	829	257	...	257	106	64	170	34
Contingencies	996	...	996	244	...	244	353	145	498	35
Local allowances	833	...	833	425	...	425	...	...	...	36
Presidency house-rent	...	...	...	340	...	340	...	...	...	37
Total Accounts . £	24,877	...	24,877	11,838	...	11,838	9,548	4,949	14,497	38
Collection of Revenue	564	...	564	...	18,941	18,941	...	39,713	39,713	39
Conservancy, Police, and Navigation Establishments and Plantations	...	...	...	...	11,554	11,554	...	2,852	2,852	40
Special Establishment for Surveys	...	...	...	920	92	1,012	...	667	667	41
Barrack Department	384	...	384	...	...	...	...	...	...	42
Thomason College and Roorkee Work-shops	...	...	...	...	...	...	15,644	...	15,644	42½
Total Amount audited . £	355,325	...	355,325	197,153	30,587	227,740	131,493	153,102	284,595	43
Add—Charges of other departments and of previous year disbursed during the year	4,798	...	4,798	367	67,054	67,421	1,133	1,346	2,479	44
Total . £	360,123	...	360,123	197,520	97,641	295,161	132,626	154,448	287,074	45
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	14,239	...	14,239	75,215	90	75,305	8,481	...	8,481	46
GRAND TOTAL	345,884	...	345,884	122,305	97,551	219,856	124,145	154,448	278,593	47

Public Works Department, for the Year ended 31st March 1885—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	...	8,400	...	8,400
2	4,562	3,056	7,618	8,479	5,009	3,202	8,211	45,853	10,368	56,221
3	...	...	...	...	480	374	854	480	374	854
4	4,524	2,752	7,276	5,540	2,603	609	3,212	37,283	6,528	43,811
5	975	599	1,574	1,048	85	455	540	5,286	1,843	7,129
6	638	424	1,062	980	523	117	640	5,644	947	6,591
7	...	...	...	...	152	...	152	1,432	...	1,432
8	...	...	...	...	74	...	74	414	...	414
9	10,699	6,831	17,530	16,047	8,926	4,757	13,683	104,792	20,060	124,852
10	4,217	6,055	10,272	14,562	8,241	1,152	9,393	68,082	15,213	83,295
11	...	82	82	...	1,139	...	1,139	1,139	492	1,631
12	1,599	2,930	4,529	5,635	1,798	857	2,655	25,529	6,042	31,571
13	260	693	953	1,221	536	508	1,044	6,008	1,833	7,841
14	407	563	970	680	292	68	360	4,700	1,203	5,903
15	...	...	...	...	72	...	72	522	...	522
16	...	...	...	...	51	...	51	447	...	447
17	6,483	10,323	16,806	22,098	12,129	2,585	14,714	106,427	24,783	131,210
18	17,182	17,154	34,336	38,145	21,055	7,342	28,397	211,219	44,843	256,062
19	26,085	36,073	62,158	55,089	34,262	23,194	57,456	312,720	93,886	406,606
20	6,254	8,243	14,497	39,775	27,943	11,543	39,486	157,092	27,008	184,100
21	5,778	7,110	12,888	84	5,734	3,639	9,373	42,931	18,726	61,657
22	1,897	6,819	8,716	44,217	1,869	1,677	3,546	64,783	15,651	80,434
23	6,492	12,449	18,941	...	16,880	8,579	25,459	87,966	32,648	120,614
24	23	1,637	1,660	63	...	198	198	1,722	2,715	4,437
25	...	...	...	...	1,584	...	1,584	12,506	...	12,506
26	8,625	11,670	20,295	18,939	13,627	11,643	25,270	105,909	35,334	141,243
27	...	...	...	...	498	...	498	1,032	...	1,032
28	2,125	4,156	6,281	3,836	2,218	1,627	3,845	22,595	8,863	31,458
29	‡ 1,949	...	1,949	...	..	...	...	1,949	...	1,949
30	59,228	88,157	147,385	162,003	104,615	62,100	166,715	811,205	234,831	1,046,036
31	2,738	1,618	4,356	3,113	3,856	...	3,856	26,039	2,826	28,865
32	2,466	1,457	3,923	8,487	4,171	...	4,171	26,073	2,906	28,979
33	2,250	1,330	3,580	...	2,684	...	2,684	19,533	3,413	22,946
34	154	90	244	271	135	...	135	1,752	154	1,906
35	210	124	334	527	186	...	186	2,516	269	2,785
36	...	...	...	...	777	...	777	2,035	...	2,035
37	...	...	...	...	410	...	410	750	...	750
38	7,818	4,619	12,437	12,398	12,219	...	12,219	78,698	9,568	88,266
39	...	26,235	26,235	...	...	2,296	2,296	564	87,185	87,749
40	...	129	129	...	...	338	338	...	14,873	14,873
41	...	1,305	1,305	...	...	240	240	920	2,304	3,224
42	...	...	...	...	...	...	...	384	...	384
42½	...	...	...	...	...	...	...	15,644	...	15,644
43	84,228	137,599	221,827	212,546	137,889	72,316	210,205	1,118,634	393,604	1,512,238
44	...	(a) 2,468	2,468	1,820	9,363	6,567	15,930	17,481	77,435	94,916
45	84,228	140,067	224,295	214,366	147,252	78,883	226,135	1,136,115	471,039	1,607,154
46	7,389	13,185	20,574	2,032	9,313	7,080	16,393	116,669	20,355	137,024
47	76,839	126,882	203,721	212,334	137,939	71,803	209,742	1,019,446	450,684	1,470,130

(a) Includes £1,619 being Leave and Pension allowances debitable to Native State on account of Sirhind Canal, and £849 share of charges of P. W. Press.

‡ Inclusive of charges on account of Steamers and Flats.

N.—Exp. not charged to Revenue.

No. 75.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears to the Year ended (Excluding INDIA,

PARTICULARS.	Reference to Detailed Accounts See page.	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	No. of Items.
		£	£	£	£	£	
WORKS AND REPAIRS.							
FAMINE RELIEF AND INSURANCE . Original Works	101	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . .	101	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*							
Minor Works and Navigation, Capital. Original Works	127	...	...	...	...	...	3
Minor Works and Navigation, Capital. Repairs . .	127	...	...	...	...	...	4
„ Revenue . . . Original Works	127	...	...	...	...	...	5
„ Revenue . . . Repairs . .	127	...	...	...	...	...	6
Minor Irrigation and Agricultural. Original Works	128 & 129	...	...	...	...	...	7
Minor Irrigation and Agricultural. Repairs . .	128 & 129	...	...	...	...	...	8
BUILDINGS AND ROADS.							
Imperial . . . . . Original Works	141	256,383	19,651	11,594	6,946	2,602	9
Imperial . . . . . Repairs . .	141	183,786	31,657	4,567	8,458	1,016	10
Provincial . . . . . Original Works	142	...	...	...	...	...	11
Provincial . . . . . Repairs . .	142	...	...	...	...	...	12
Local, Incorporated . . Original Works	143	...	...	1,083	...	...	13
Local, Incorporated . . Repairs . .	143	...	...	2,159	...	...	14
IRRIGATION. *(Imperial, Provincial, and Local.)*							
Major Works—Working Expenses. Original Works	117	...	...	...	...	...	15
Major Works—Working Expenses. Repairs . .	117	...	...	...	...	...	16
Capital Outlay on Irrigation Works. Original Works	181 to 183	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Repairs . .	181 to 183	...	...	...	...	...	18
GRAND TOTAL WORKS AND REPAIRS . £		440,169	51,308	19,403	15,404	3,618	19
ESTABLISHMENT.							
FAMINE RELIEF AND INSURANCE . . Establishment .	101	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*							
Minor Works and Navigation, Capital Establishment	127	...	...	...	...	...	21
Minor Works and Navigation, Revenue. Ditto	127	...	...	...	...	...	22
Minor, Irrigation and Agricultural . Ditto .	128 & 129	...	...	...	...	...	23
BUILDINGS AND ROADS.							
Imperial . . . . . Establishment .	141	159,302	24,186	3,627	5,444	1,302	24
Provincial . . . . . Ditto .	142	...	...	...	...	...	25
Local, Incorporated . . . Ditto .	143	...		810	...	...	26
IRRIGATION. *(Imperial, Provincial, and Local.)*							
Major Works—Working Expenses . Establishment .	117	...	...	...	...	...	27
Capital Outlay on Irrigation Works . Ditto .	181 to 183	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT . £		159,302	24,186	4,437	5,444	1,302	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops		...	...	...	...		30
NET TOTAL ESTABLISHMENT . £		159,302	24,186	4,437	5,444	1,302	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS		36·19	47·13	22·87	35·34	35·99	32

.he TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, for 31st March 1885.

Railways.)

No. of Items.	GENERAL. Rajputana.	Buildings under Quetta Agency.	TOTAL.	Central Provinces.	British Burmah.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	..	32,195	69,850	24,314	20,283	60,778	207,420
2	...	...	...	...	...	...	...	...	...	...	...	...
3	281	...	281	...	...	...	18,436	2,771	...	16,884	13,151	51,523
4	...	...	...	...	...	...	...	...	..	...	...	...
5	37	...	37	...	...	...	7,857	3,816	4,409	403	15,730	32,252
6	1,899	...	1,899	...	...	...	11,924	3,806	22,272	16,098	80,612	136,611
7	109	...	109	...	31,693	...	26,459	2,515	716	40,190	2,614	104,296
8	...	...	...	...	8,045	...	53,670	1,612	43	136,097	4,916	204,383
9	10,236	11,002	318,414	13,509	27,608	17,742	87,500	15,299	28,793	32,727	70,170	611,762
10	11,946	6,833	248,263	3,591	12,286	4,417	18,446	5,048	10,960	28,616	55,381	387,008
11	...	...	...	55,226	102,330	24,137	83,835	112,551	91,436	154,455	190,366	814,336
12	...	...	...	55,299	42,252	10,676	80,873	116,009	124,744	25,859	131,392	587,104
13	516	...	1,599	2,816	31,464	...	1,813	89,623	40,783	2,354	91,370	261,822
14	814	...	2,973	435	2,871	...	...	106,174	42,499	2,333	89,130	246,415
15	...	...	...	...	...	...	...	26,288	8,258	10,865	154	45,565
16	...	...	...	...	...	...	70,887	79,929	47,016	49,719	19,130	266,681
17	...	...	...	...	...	...	92,560	85,164	187,504	133,166	66,590	564,984
18	...	...	...	...	...	...	...	...	...	...	...	...
19	25,838	17,835	573,575	130,876	258,549	56,972	586,455	720,455	633,747	670,049	891,484	4,522,162
20	...	...	...	...	...	...	7,405	16,129	5,982	—416	14,017	43,117
21	70	...	70	...	...	...	4,241	1,162	...	11,175	3,480	20,128
22	919	...	919	...	...	...	9,762	8,218	23,933	4,297	32,260	79,389
23	519	...	519	...	7,518	...	18,264	515	1,709	56,534	2,565	87,624
24	13,803	4,557	212,221	3,719	6,356	4,995	24,093	3,928	6 080	13,418	28,421	303,231
25	...	...	...	27,757	50,729	26,645	97,797	69,292	63,084	64,452	90,157	489,913
26	116	...	926	189	3,321	...	415	50,925	7,675	3,096	19,361	85,908
27	...	...	...	...	...	...	39,501	109,783	48,090	32,213	7,957	237,544
28	...	...	...	...	...	...	18,378	18,641	47,168	27,565	11,524	123,276
29	15,427	4,557	214,655	31,665	67,924	31,640	219,856	278,593	203,721	212,334	209,742	1,470,130
30	...	...	..	...	...	...	...	15,644	...	...	...	15,644
31	15,427	4,557	214,655	31,665	67,924	31,640	219,856	262,949	203,721	212,334	209,742	1,454,486
32	59 70	25·55	37·42	24·19	26·27	55·53	37·48	36·49	32·14	31·68	23·52	32·16

N.--Exp. not charged to Revenue.

No. 76.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	India, General.						Central Provinces.	British Burmah.			No. of Items.
	Inspector General of Military Works	Central India.	Coorg.	Hyderabad.	Rajputana. Buildings and Roads.	Buildings under Quetta Agency.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	
NEW SUPPLIES.	£	£	£	£	£	£	£	£	£	£	
Surveying and mathematical instruments	393	66	43	7	43	...	348	180	...	180	1
Machinery, including navigation plant	...	536	...	29	...	...	288	958	...	958	2
Tools	3,769	209	87	110	114	...	659	1,522	...	1,522	3
Plant	323	...	...	23	...	...	559	1,390	...	1,390	4
Office furniture	216	67	2	1	21	...	124	31	...	31	5
Camp equipage	...	...	3	...	29	...	245	...	...	...	6
Live stock	4	...	77	...	2	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	92	...	...	219	1,184	1,403	9
TOTAL NEW SUPPLIES . £	4,705	878	212	170	301	...	2,223	4,300	1,184	5,484	10
Repairs and carriage from place to place	2,136	512	51	36	144	...	206	308	29	337	11
TOTAL . £	6,841	1,390	263	206	445	...	2,429	4,608	1,213	5,821	12
Add or deduct—Charges by other Departments	—263	...	...	...	...	263	—28	—102	...	—102	13
Deduct—Contributions	...	385	...	...	78	...	29	35	...	35	14
GRAND TOTAL . £	6,578*	1,005	263	206	367	263	2,372	4,471	1,213	5,684	15
DISTRIBUTION OF THE FOREGOING:											
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Minor Works and Navigation, Capital	...	...	...	...	—26	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	114	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	13	...	...	...	1,213	1,213	19
BUILDINGS AND ROADS:											
Imperial	6,578	1,005	214	206	249	263	249	528	...	528	20
Provincial	...	...	...	...	...	...	2,095	3,667	...	3,667	21
Local, Incorporated	...	...	49	...	17	...	28	276	...	276	22
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	23
Capital outlays on Irrigation Works	...	...	...	...	...	...	...	...	...	...	24
GRAND TOTAL . £	6,578*	1,005	263	206	367	263	2,372	4,471	1,213	5,684	25

* Includes Simla and Imperial Circle.

and PLANT, of the Public Works Department, for the Year ended 31st March 1885.

Railways).

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	293	73	...	73	446	...	446	228	...	228	1,378	—97	34	—63	3,401	34	3,435
2	463	96	15,498	15,594	98	300	398	561	450	1,011	4,365	...	5	5	7,394	16,253	23,647
3	899	646	...	646	1,767	...	1,767	685	...	685	981	3 809	1,103	4,912	15,257	1,103	16,360
4	...	...	...	...	9	...	9	10	...	10	193	1,561	1,368	2,929	4,068	1,368	5,436
5	59	81	...	81	438	...	438	100	...	100	24	269	320	589	1,433	320	1,753
6	...	...	...	...	109	...	109	174	...	174	70	109	143	252	739	143	882
7	...	12	...	12	...	...	...	117	—2,165	—2,048	33	127	1	128	372	—2,164	—1,792
8	...	...	...	...	...	4,351	4,351	...	...	...	562	...	...	...	562	4,351	4,913
9	...	...	5,683	5,683	...	4,321	4,321	...	2,806	2,806	10,815	...	...	...	11,126	13,994	25,120
10	1,714	908	21,181	22,089	2,867	8,972	11,839	1,875	1,091	2,966	18,421	5,778	2,974	8,752	44,352	35,402	79,754
11	408	1,453	10,072	11,525	523	3,543	4,066	508	2,264	2,772	11,336	2,274	621	2,895	19,895	16,529	36,424
12	2,122	2,361	31,253	33,614	3,390	12,515	15,905	2,383	3,355	5,738	29,757	8,052	3,595	11,647	64,247	51,931	116,178
*13	—153	554	...	554	—13	...	—13	8	...	8	—1,516	...	...	...	—1,250	...	—1,250
14	...	...	...	...	36	...	36	...	—407	—407	30	...	...	...	593	—407	186
15	1,969	2,915	31,253	34,168	3,341	12,515	15,856	2,391	3,762	6,153	28,211	8,052	3,595	11,647	62,404	52,338	114,742
16	...	...	400	400	...	333	333	...	312	312	2,195	...	1,939	1,939	2,195	2,984	5,179
17	...	...	3,165	3,165	...	250	250	...	...	...	1,879	...	260	260	1,853	3,675	5,528
18	...	...	771	771	...	146	146	...	288	288	761	...	493	493	875	1,698	2,573
19	...	...	1,424	1,424	...	8	8	...	216	216	2,517	...	16	16	2,530	2,877	5,407
20	325	1,547	...	1,547	229	...	229	397	...	397	610	3,226	...	3,226	15,626	...	15,626
21	1,644	1,341	...	1,341	960	...	960	1,638	...	1,638	5,135	3,135	...	3,135	19,615	...	19,615
22	...	27	...	27	2,152	...	2,152	356	...	356	205	1,691	...	1,691	4,801	...	4,801
23	...	...	6,823	6,823	...	3,195	3,195	...	1,300	1,300	6,946	...	304	304	6,946	11,622	18,568
24	...	...	18,670	18,670	...	8,583	8,583	...	1,646	1,646	7,963	...	583	583	7,963	29,482	37,445
25	1,969	2,915	31,253	34,168	3,341	12,515	15,856	2,391	3,762	6,153	28,211	8,052	3,595	11,647	62,404	52,338	114,742

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1884-85.

Sections O to V.—Debt, Deposits and Advances.

Receipts £104,877,992. Disbursements £98,993,649.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£
O. Permanent Debt	77	Statement of Permanent Debt . .	194	4,313,828	3,160,506	+1,153,322(a)
P. Unfunded Debt*.	78	Temporary Loans	196	750,000	750,000	
	79	Special Loans	196	4,000	14,043	
	80	Treasury Notes	197	344,592	168,135	+958,409
	81	Deposits of Service Funds . .	197	720,252	632,559	
	82	Savings Bank Deposits . . .	198	3,141,683	2,437,381	
Q Deposits and Advances.		Provincial Balances, see Account No. 69	174	71,209	363,013	
		Commission for Reduction of Debt, see Account No. 49A.	102	341,504	2,620	
	83	Excluded Local Funds . . .	199	632,150	625,971	
	84	Political, Railway, and Military Prize Funds	199	44,823	99,144	+1,129,146
	85	Departmental and Judicial Deposits .	200	16,634,382	16,754,852	
	Appendix A.	Advances	...	7,482,612	7,316,019	
		Suspense Account	...	39,097	187,256	
		Exchange on Remittance Account ...	...	385,172		
		Miscellaneous	...	974,621	127,549	
R. Loans to Municipalities, Native States, &c.	86	Advances, Repayments and Balances	206	294,339	270,288	+24,051
S. Capital Account of Indian Railway Companies.	87	Receipts and Withdrawals . .	214	2,943,380	4,065,118	
	87	Ditto on account of Southern Mahratta Railway	214	1,707,786	1,003,364	−391,958
		Ditto on account of Western Deccan Railway	...	194,668	169,310	
T. Remittances .		Inland Money Orders . . .	..	8,192,822	8,197,001	
	Appendix A.	Other Local Remittances . . .	...	...	9,195	
		Other Departmental Accounts . .	...	937,534	930,411	
		Remittances between Civil Treasuries and Departments	...	21,925,847	21,889,392	−349,441
	88	Account between England and India .	216	1,729,635	2,109,280	
U. Secretary of State's Bills.	89	Bills drawn and discharged . .	218	13,758,909	12,921,332	
V. Cash Balance .	90	Distribution Statement . . .	219	17,313,147	14,789,910	
		TOTAL .		104,877,992	98,993,649	

(a) Net figure carried to Account No 1 is £1,193,924 The difference of £40,602 represents amount of Debt discharged by debit to the account of the Commission for the reduction of Debt, and by means of the East Indian and Eastern Bengal Railway sinking Funds, *Vide* note *k* on page 195.

No. 77.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1885, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

IN INDIA.	Amount, 1st April 1884.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1885.
	£	£	£	£	£	£	£
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,830,890	...	...	1,830,890	150	3,200	1,827,540
4½ " Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	1,759,540	...	...	1,759,540	...	135,190	1,624,350
Transfer Loan of 1879, 4½ per Cent. portion	18,828,397	...	149,140	18,977,537	4	121,290	18,856,243
" 7s. sterling per Cent. portion	23,330	...	...	23,330	...	50	23,280
4 per Cent. Loan of 1832-33	911,519	...	...	911,519	837	37,712	872,970
4 " " 1835-36	2,417,200	...	53,640	2,470,840	4,000	77,890	2,388,950
4 " " 1842-43	(a)23,346,070	...	378,670	23,724,740	1,850	274,920	23,447,970
4 " " 1854-55	5,184,590	...	...	5,184,590	1,110	251,600	4,931,880
4 " Transfer Loan, 1st May 1865	24,656,179	20	989,120	25,645,319	...	55,100	25,590,219
4 " " 22nd April 1854	1,226,778	...	...	1,226,778	...	...	1,226,778
Reduced 4 per Cent. Loan of 1879	9,919,920	...	...	9,919,920	...	609,560	9,310,360
4 per Cent. Promissory Notes for Mysore Family	90,898	...	...	90,898	...	1,763	89,135
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	10,675	...	...	10,675	...	625	10,050
3½ " Loan of 1853-54	55,060	...	...	55,060	...	970	54,090
TOTAL IMPERIAL DEBT in INDIA bearing Interest . £	92,761,046	20	1,570,570	94,331,636	7,951	1,569,870	92,753,815
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	8,520	...	...	8,520	1,130	700	6,690
5 " " 1856-57	9,730	...	...	9,730	2,420	...	7,310
5 " " 1825-26	(b)6,166	...	...	6,166	...	...	6,166
5 " " 1841-42	(c)2,240	...	...	2,240	...	...	2,240
5 " " 1854-55 for Public Works	4,620	...	...	4,620	50	...	4,570
5 " Debenture Loan of 1867-68	2,300	...	...	2,300	2,300	...	...
Treasury Bills at 2½ pie per Cent. per diem	9,260	...	...	9,260	8,630	...	630
Reduced 4 per Cent. Loan of 4th July 1881	600	...	...	600	...	...	600
4 per Cent. Loan of 1824-25	22,624	...	...	22,624	320	...	22,304
4 " " 1828-29	725	...	...	725	...	...	725
TOTAL IMPERIAL DEBT in INDIA not bearing Interest . £	66,785	...	...	66,785	14,850	700	51,235
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	...	...	43,235
4 " Ghazipur-Dildarnagar Railway " ...	50,080	...	...	50,080	...	...	50,080
4 " Muttra-Hathras Light " " ...	32,410	...	...	32,410	...	...	32,410
4 " Cawnpore-Farukhabad " " ...	45,120	8,500	...	53,620	...	...	53,620
TOTAL PROVINCIAL DEBT in INDIA . £	170,845	8,500	...	179,345	...	...	179,345

	1st April 1884.			31st March 1885.		
	£	£	£	£	£	£
Debt bearing Interest:						
In India	93,125,804	66,785		93,132,425	51,235	
In England	68,065,478	43,359		69,228,092	42,996	
			161,191,282			162,360,517
Debt not bearing Interest:						
In India		110,144			94,231	
In England			161,301,426			162,454,748

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In India	1,342	850	...	2,192	...	...	2,192
Central Provinces	22,294	46	...	22,340	...	...	22,340
Assam	1,653	33	...	1,686	...	...	1,686
Bengal	22,014	2,148	...	24,162	...	...	24,162
North-Western Provinces and Oudh	69,526	81	...	69,607	...	...	69,607
Punjab	32,226	412	...	32,638	...	...	32,638
Madras	19,758	1,216	...	20,974	...	...	20,974
Bombay	25,100	566	...	25,666	...	...	25,666
TOTAL GOVERNMENT STOCK NOTES . £	193,913	5,352	...	199,265	...	...	199,265
TOTAL DEBT IN INDIA . £	93,192,589	13,872	1,570,570	94,777,031	22,801	1,570,570	93,183,660
IN ENGLAND.							
BEARING INTEREST.							
India 4 per cent. Stock	53,426,084	...	...	53,426,084	(g) 37,982	...	53,388,102
" 3½ " Stock	5,157,634	95,000 (d) 144,792	...	5,397,426	...	...	5,397,426
" 3 " Stock	...	(e) 248,548 3,000,000	...	3,248,548	...	...	3,248,548
India 4 per cent. Debentures	8,006,500	...	...	8,006,500	3,005,500	5,000,000 1,000	...
India 3½ per cent. Debentures	...	...	5,000,000	5,000,000	...	...	5,000,000
East Indian Railway Debenture Stock	1,475,260	...	...	1,475,260	(h) 39,610	...	1,435,650
Eastern Bengal Railway Debenture Stock	...	(f) 349,266	...	349,266	(i) 600	...	348,666
Eastern Bengal Railway Debentures	...	(f) 462,350	...	462,350	52,450	200	409,700
TOTAL DEBT in ENGLAND bearing Interest . £	68,065,478	4,299,956	5,000,000	77,365,434	3,136,142	5,001,200	69,228,092
NOT BEARING INTEREST.							
East India Bonds	22,117	...	...	22,117	1,200	...	20,917
India 5 per cent. Stock	20,142	...	...	20,142	363	...	19,779
India 4 per cent. Debentures	...	...	1,000	1,000	...	...	1,000
East Indian Railway Debentures	1,100	...	...	1,100	...	...	1,100
Eastern Bengal Railway Debentures	...	...	200	200	...	...	200
TOTAL DEBT in ENGLAND not bearing Interest . £	43,359	...	1,200	44,559	1,563	...	42,996
TOTAL DEBT in ENGLAND . £	68,108,837	4,299,956	5,001,200	77,409,993	3,137,705	5,001,200	69,271,088
TOTAL DEBT . £	a161,301,426	4,313,828	6,571,770	172,187,024	(k) 3,160,506	6,571,770	162,454,748
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	84,241,776	3,100,372	6,571,770	93,913,918	3,120,296	(l) 12,402,887	78,390,735
For Railways	54,152,436	1,213,456	4,877,610	60,243,502	40,210	...	60,203,292
For Irrigation	22,907,214	...	953,507	23,860,721	...	...	23,860,721
TOTAL . £	161,301,426	4,313,828	12,402,887	178,018,141	3,160,506	12,402,887	162,454,748

(a), (b), & (c), These sums exceed the closing balances shown in last year's accounts by £270, £235 and £700, respectively, owing to corrections since made on a comparison and examination of the book balance with the balance in the Loan Registers kept in the Public Debt Office, Calcutta.

(d), (e), Amount of Stock created under Acts 44 and 45 Vict. Ch. 53:

	India 3½ per cent. Stock.	India 3 per cent. Stock.
In redemption of £12,290 of the East Indian Railway Annuity	115,248	215,243
In redemption of £39,610 East Indian Railway 4½ per cent. Debenture Stock	18,480	32,597
In redemption of £10,844 Eastern Bengal Railway 4 per cent. Debenture Stock	11,064	708
TOTAL	(d) 144,792	(e) 248,548

(f) Liabilities incurred in the purchase of the Eastern Bengal Railway.

(h) Amount of East Indian Railway Debenture Stock redeemed by the issue of £18,480 India 3½ per cent. Stock, and £32,597 India 3 per cent. Stock.

(i) Amount of Eastern Bengal Railway Debenture Stock redeemed by the issue of £708 India 3 per cent. Stock after the date of the purchase of the Railway.

(k) This amount is shown in the General Account, page 21, as follows:—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged	20,181	3,059,513	3,079,694
Under Commission for Reduction of Debt, *vide* Note under page 21 and Acct. No. 49A, page 102	2,620	...	2,620
On account of East Indian Railway Sinking Fund, the cost of purchase of which is included in 1,220,582*l.* under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	37,619	37,619
On account of Eastern Bengal Railway Sinking Fund	...	363	363
Under Debt discharged on account Railways: E. I. Railway	...	39,610	39,610
Under Debt discharged on account Railways: E. B. Railway	...	600	600
	22,801	3,137,705	3,160,506

(l) Includes £5,831,117 transferred to Debt for Railways and Irrigation.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict. Ch. 206 and Section 2 (a) of Acts 44 and 45 Vict. Ch. 53, and the application thereof.

		INDIA DEBT ISSUED IN REDEMPTION OF			
		£905,868 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£10,643 Eastern Bengal Railway 4 per cent. Debenture Stock.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict. Ch. 43 and 44 and 45 Vict. Ch. 53, in redemption of liabilities charged on the Revenues of India:					
India 4 per cent. Stock	£	£	£	£	£
India 4 per cent. Rupee Debt, R106,750 at 2s. the rupee		5,115,939	...	...	5,115,939
India 3½ per cent. Stock		10,675	...	...	10,675
India 3 per cent. Stock		1,687,352	48,168	67,006	1,802,426
		215,243	32,597	708	248,548
		7,029,109	80,765	67,714	7,177,588
INDIA DEBT CREATED AND ISSUED	£				
India Debt purchased and cancelled to 31st March 1884:					
India 4 per cent. Stock		108,248	57	...	108,305
(g) India Debt purchased and cancelled during the year ended 31st March 1885:					
India 4 per cent. Stock purchased with £34,345, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof					
India 4 per cent. Stock purchased with £4,708, a year's Interest on the amounts standing to the credit of the Funds		32,950	97	357	37,982
India Debt purchased and cancelled		4,560	3	6	
		145,757	157	363	146,287
Balance of India Debt issued as above, outstanding on 31st March 1885: India 4 per cent. Stock	£ 4,969,652	6,883,342	80,608	67,351	7,031,301
India 4 per cent. Rupee Debt	10,675				
India 3½ per cent. Stock	1,802,426				
India 3 per cent. Stock	248,548				
	£				

No. 78.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCES, for the Year ended 31st March 1885.

	Amount, 1st April 1884.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Amount, 31st March 1885.
	£	£	£	£	£
IN ENGLAND:					
Temporary Loans on Security of East India Bonds .	...	750,000	750,000	750,000	...
TOTAL TEMPORARY DEBT . £	...	750,000	750,000	750,000	...

No. 79.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1885.

	Amount, 1st April 1884.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Amount, 31st March 1885.
	£	£	£	£	£
INDIA:					
Endowments by the late King of Oudh, First Loan (6 per Cent.)	360,723	...	360,723	156	360,567
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,024,000	...	1,024,000	9,887	1,014,113
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	..	1,000	...	1,000
Charitable Endowment	...	4,000	4,000	...	4,000
TOTAL . £	1,725,986	4,000	1,729,986	10,043	1,719,943
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs . .	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	95,689	...	95,689	4,000	91,689
GRAND TOTAL . £	1,843,065	4,000	1,847,065	14,043	1,833,022

No. 80.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1885.

	Amount, 1st April 1884	Issues in 1884-85.	TOTAL.	Payments in 1884-85.	Amount, 31st March 1885.
	£	£	£	£	£
INDIA:					
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes at 4 per Cent. on account of Soldiers' Savings Bank Deposits	50	...	50	50	...
Treasury Notes at 4 per Cent. on account of Service Funds	1,153,016	222,342	1,375,358	167,335	1,208,023
Treasury Notes on account of the Bhonsla Family Temples	34,370	150	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	7,162	2,100	9,262	750	8,512
TOTAL . £	1,194,848	224,592	1,419,440	168,135	1,251,305
MADRAS:					
Treasury Notes on account of Service Funds at 4 per Cent.	1,497,640	120,000	1,617,640	...	1,617,640
BOMBAY:					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	...	8,750	...	8,750
GRAND TOTAL . £	2,701,238	344,592	3,045,830	168,135	2,877,695

No. 81.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Repayments in 1884-85.	Balance, 31st March 1885
	£	£	£	£	£
INDIA:					
Civil Fund	56,279	294,142	350,421	293,626	56,795
Civil Fund under Rules of 1st January 1850	664,697	55,894	720,591	31,389	689,202
Uncovenanted Service Family Pension Fund	(a)844,489	110,031	954,520	63,643	890,877
Uncovenanted Service Provident Branch Insurance Fund	21	...	21	...	21
Uncovenanted Service Deferred Annuity	125	1	126	...	126
Miscellaneous Service Funds	216	10	226	4	222
TOTAL . £	1,565,827	460,078	2,025,905	388,662	1,637,243
MADRAS:					
Civil Fund	(b)80,268	239,981	320,249	235,552	84,697
Apothecaries' Fund	(b)7,808	3,501	11,309	3,109	8,200
TOTAL . £	88,076	243,482	331,558	238,661	92,897
BOMBAY:					
Uncovenanted Service Family Pension Fund	74,379	7,822	82,201	13	82,188
Bombay City Police Superannuation Fund	22,259	4,323	26,582	4,414	22,168
TOTAL . £	96,638	12,145	108,783	4,427	104,356
TOTAL IN INDIA . £	1,750,541	715,705	2,466,246	631,750	1,834,496
ENGLAND:					
India Office Provident Fund	26,974	4,547	31,521	809	30,712
GRAND TOTAL . £	1,777,515	720,252	2,497,767	632,559	1,865,208

(a) Exceeds the Closing Balance in last year's Accounts by 2*l*, for correction since made.
(b) Respectively falls short and exceeds the Closing Balances in last year's account by 1*l*. for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Repayments in 1884-85.	Balance, 31st March 1885.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	£	£	£	£	£
Calcutta	294,392	168,212	462,604	175,031	287,573
Madras	(a)282,185	114,296	396,481	121,034	275 447
Bombay	1,707,949	534,111	2,242,060	499,214	1,742,846
TOTAL . £	2,284,526	816,619	3,101,145	795,279	2,305,866
DISTRICT SAVINGS BANKS:					
Government of India	55,911	29,289	85,200	23,781	61,419
Central Provinces	58,040	27,718	85,758	27,437	58,321
British Burmah	(a) 24,697	14,381	39,078	16,474	22,604
Assam	36,147	19,494	55,641	14,962	40,679
Bengal	264,239	120,084	384,323	112,432	271,891
North-Western Provinces and Oudh	180,757	86,016	266,773	79,243	187,530
Punjab	107,404	53,477	160,881	50,195	110,686
TOTAL . £	727,195	350,459	1,077,654	324,524	753,130
POST OFFICE SAVINGS BANKS:					
India	41,006	99,067	140,073	61,472	78,601
Central Provinces	35,710	72,408	108,118	49,227	58,891
British Burmah	16,489	38,707	55,196	32,226	22,970
Assam	17,521	40,437	57,958	27,470	30,488
Bengal	229,564	482,944	712,508	333,607	378,901
North-Western Provinces and Oudh	115,467	239,073	354,540	165,484	189,056
Punjab	85,096	187,289	272,385	127,642	144,743
Madras	74,665	172,174	246,839	112,201	134,638
Bombay	134,492	360,987	495,479	191,349	304,130
TOTAL . £	750,010	1,693,086	2,443,096	1,100,678	1,342,418
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	39,199	18,482	57,681	10,370	47,311
Central Provinces	4,643	3,108	7,751	2,626	5,125
British Burmah	6,989	3,475	10,464	2,227	8,237
Assam	...	8	8	...	8
Bengal	14,627	60,432	75,059	50,752	24,307
North-Western Provinces and Oudh	1,278	1,518	2,796	718	2,078
Punjab	34,448	19,179	53,627	8,832	44,795
Bombay	(a)...	...	...	...	...
TOTAL . £	101,184	106,202	207,386	75,525	131,861
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	...	7,227	7,227	...	7,227
REGIMENTAL SAVINGS BANKS:					
Bengal Army	87,108	73,094	160,202	71,585	88,617
Madras Army	(a)27,024	21,158	48,182	20,239	27,943
Bombay Army	28,883	24,307	53,190	23,170	30,020
TOTAL . £	143,015	118,559	261,574	114,994	146,580
TOTAL BANK ACCOUNTS . £	4,005,930	3,092,152	7,098,082	2,411,000	4,687,082
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	4,615	13,691	18,306	15,003	3,303
HINDU FAMILY ANNUITY FUND:					
Government of India	2,932	3,431	6,363	3,433	2,930
UNCOVENANTED SERVICE FUND. LIFE ASSURANCE BRANCH:					
Bombay	(a)1,114	597	1,711	216	1,495
LOCAL FUND PENSION FUND:					
Bombay	2,640	8,134	10,774	7,729	3,045
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	...	419	419	...	419
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	...	120	120	...	120
Bombay	...	23,139	23,139	...	23,139
TOTAL SPECIAL ACCOUNTS . £	11,301	49,531	60,832	26,381	34,451
GRAND TOTAL . £	4,017,231	3,141,683	7,158,914	2,437,381	4,721,533

(a) Differ from the Closing Balances in last year's Accounts by 1*l.* for corrections since made.

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
India, General	(a) 17,617	83,661	101,278	87,833	13,445
Central Provinces	9,425	14,498	23,923	20,742	3,181
British Burmah	(b) 33,914	74,302	108,216	89,865	18,351
Assam	713	2,150	2,863	1,888	975
Bengal	(c) 39,020	62,304	101,324	80,945	20,379
North-Western Provinces and Oudh	22,806	79,013	101,819	80,629	21,190
Punjab	17,408	54,364	71,772	53,996	17,776
Madras	83,034	91,634	174,668	51,739	122,929
Bombay	86,401	170,224	256,625	158,334	98,291
TOTAL . £	310,338	632,150	942,488	625,971	316,517

(a) Exceeds the Closing Balance in last year's Account by 720*l.* transferred from Account No. 68, page 173.
(b) Exceeds the Closing Balance in last year's Account by 388*l.* transferred from account No. 68, page 173.
(c) Exceeds the Closing Balance in last year's Account by 1*l.* for correction since made.

No. 84.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL, RAILWAY, and MILITARY PRIZE FUNDS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31 March 1885.
	£	£	£	£	£
POLITICAL FUNDS:					
Bahoo Begum's Stipend Fund	135,486	6,207	141,693	20,361	121,332
RAILWAY FUNDS:					
Bombay, Baroda, and Central India Railway.					
Educational Fund	...	1,136	1,136	456	680
Fire Insurance Fund	...	813	813	100	713
Guarantee and Contractors' Security Fund	...	548	548	276	272
Provident Fund	...	4,363	4,363	3,466	897
Sundry Deposit Fund (Ticket and Indenture Fees)	...	542	542	52	490
Great Indian Peninsula Railway—					
Extraordinary Casualty Fund	61,219	2,171	63,390	11,241	52,149
Fire Insurance Fund	1,420	1,923	3,343	572	2,771
Guarantee and Contractors' Security Fund	...	9,968	9,968	3,372	6,596
Madras Railway—					
Guarantee and Contractors' Security Fund	15,478	3,815	19,293	1,640	17,653
Oudh and Rohilkhand Railway—					
Fine Fund	3,872	625	4,497	92	4,405
Guarantee Fund and Deposits	16,081	3,405	19,486	1,947	17,539
Sind, Punjab, and Delhi Railway.—					
Fine and Guarantee Fund	64,149	8,934	73,083	1,918	71,165
Fire Insurance Fund	9,757	368	10,125	77	10,048
	171,976	38,611	210,587	25,209	185,378
MILITARY PRIZE FUNDS:					
Prize Money (Military Prize Funds)	53,569	5	53,574	53,574	...
TOTAL . £	361,031	44,823	405,854	99,144	306,710

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1885.

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
INDIA, GENERAL.					
Civil Deposits:					
Revenue Deposits	15,527	32,605	48,132	36,071	12,061
Civil Courts' Deposits	2,394	5,674	8,068	7,141	927
Criminal Courts' Deposits	290	467	757	474	283
Personal Deposits	6,490	249,490	255,980	247,588	8,392
Trust Interest Fund	617	130,439	131,056	131,038	18
Deposits of deceased officers and men of the Native Army	1,666	352	2,018	734	1,284
General Deposits	5,435	223,358	228,793	226,350	2,443
Municipal Funds	9,040	22,981	32,021	26,138	5,883
Military Orphan Fund Deposits	(a) 137,540	512	138,052	35,805	102,247
Other Deposits:					
Telegraph Deposits	2,738	22,240	24,978	24,829	149
Telegraph Trust Interest Account	—12	51	49	61	—12
Telegraph Fine Fund	3,479	680	4,159	73	4,086
Marine Deposits	—1,974	4,576	2,602	4,801	—2,199
Military Deposits	(b) 63,968	48,903	112,871	53,670	59,201
Public Works Deposits (Buildings and Roads)	50,856	110,447	161,303	132,277	29,026
Public Works Deposits (Irrigation)	123	325	448	182	266
Public Works Deposits (Railway Capital) / Public Works Deposits (Railway Revenue)	47,170	2,630,540	2,677,710	2,573,213	104,497
State Railway Fine Fund	1,001	4,389	5,390	15,852	—10,462
Trust Interest Fund (Military)	119	5,718	5,837	4,905	932
British Postal Orders	...	349	349	...	349
Departmental Guarantee Fund (Post Office)	266	204	470	210	260
Life Insurance Fund (Post Office)	2	107	109	...	109
Local Funds; Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	163	...	163	810	—647
TOTAL . £	346,898	3,494,417	3,841,315	3,522,222	319,093
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	10,544	20,777	31,321	18,321	13,000
Civil Courts' Deposits	20,367	87,883	108,250	87,323	20,927
Personal Deposits	31,995	148,052	180,047	131,324	48,723
Trust Interest Fund	23	1,529	1,552	1,507	45
Forest Deposits	...	108	108	66	42
Municipal Funds	34,874	95,467	130,341	94,545	35,796
Other Deposits:					
Postal Deposits	3	...	3	3	...
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	1,911	3,111	5,022	3,990	1,032
Public Works Deposits (Railway Capital) / Public Works Deposits (Railway Revenue)	3,170	127,119	130,289	128,477	1,812
Life Insurance Fund (Post Office)	...	24	24	...	24
British Postal Orders (Post Office)	...	360	360	...	360
Departmental Guarantee Fund (Post Office)	239	173	412	486	—74
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—1,460	7,755	6,295	8,627	—2,332
TOTAL . £	101,666	492,366	594,032	474,677	119,355
Carried forward . £	448,564	3,986,783	4,435,347	3,996,899	438,448

(a) Exceeds the closing balance in last years' accounts by 1*l.* for correction since made.
(b) Differs from last year's figure for correction of balance since made.

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No. 85.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward	448,564	3,986,783	4,435,347	3,996,899	438,448
BRITISH BURMAH.					
Civil Deposits:					
Revenue Deposits	10,979	67,636	78,615	56,448	22,167
Civil Courts' Deposits	9,635	11,629	21,264	12,631	8,633
Personal Deposits	3,420	29,489	32,909	24,383	8,526
Municipal Funds	13,864	79,818	93,682	83,204	10,478
Other Deposits:					
Postal Deposits	12	...	12	2	10
Trust Interest Account (Post Office)	2	4	6	6	...
Public Works Deposits (Buildings and Roads)	8,510	31,669	40,179	28,032	12,147
Public Works Deposits (Irrigation)	1,845	2,100	3,945	2,811	1,134
Public Works Deposits (Railway Capital) } Public Works Deposits (Railway Revenue) }	695	18,810	19,505	17,027	2,478
State Railway Fine Fund	5	163	168	147	21
Life Insurance Fund (Post Office)	...	11	11	...	11
British Postal Orders (Post Office)	...	228	228	...	228
Short Receipts, Overland Money Orders (Post Office)	1	..	1	...	1
Excess Receipts, Overland Money Orders (PostOffice)	—5	...	—5	...	—5
Departmental Guarantee Fund (Post Office)	64	67	131	...	131
TOTAL £	49,027	241,624	290,651	224,691	65,960
ASSAM.					
Civil Deposits:					
Revenue Deposits	13,528	27,300	40,828	19,011	21,817
Civil Courts' Deposits	(a) 5,240	7,815	13,055	9,025	4,030
Personal Deposits	(b) 2,898	37,857	40,755	37,373	3,382
Trust Interest Fund	38	704	742	704	38
Municipal Funds	3,086	11,658	14,744	11,526	3,218
Other Deposits:					
Public Works Deposits (Buildings and Roads)	1,080	5,497	6,577	5,805	772
Public Works Deposits (Railway Capital)	...	1,165	1,165	1,109	56
Public Works Deposits (Railway Revenue)	...	3	3	...	3
State Railway Fine Fund	...	1	1	...	1
Life Insurance Fund (Post Office)	...	124	124	2	122
British Postal Orders (Post Office)	...	185	185	...	185
Departmental Guarantee Fund (Post Office)	115	90	205	311	—106
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—9	287	278	331	—53
TOTAL £	25,977	92,686	118,663	85,197	33,466
Carried forward £	523,568	4,321,093	4,844,661	4,306,787	537,874

(a) Exceeds the closing balance in last year's accounts by 2*l.* for correction since made.
(b) Falls short of the closing balance in last year's accounts by 1*l.* for correction since made.

No. 85.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward	523,568	4,321,093	4,844,661	4,306,787	537,874
BENGAL.					
Civil Deposits:					
Revenue Deposits	(a)257,935	283,014	540,949	342,677	198,272
Civil Courts' Deposits	(a)298,034	718,635	1,016,669	694,382	322,287
Criminal Courts' Deposits	11,365	12,388	23,753	11,974	11,779
Personal Deposits	128,857	525,110	653,967	539,655	114,312
Trust Interest Fund	12,877	139,327	152,204	149,517	2,687
General Deposits (b)	8,544	1,667	10,211	1,072	9,139
Marine Deposits (b)	10,478	35,914	46,392	46,020	372
Municipal Funds	52,923	164,556	217,479	179,725	37,754
Other Deposits:					
Postal Deposits	25	...	25	25	...
Trust Interest Account (Post Office)	...	134	134	134	...
Public Works Deposits (Buildings and Roads)	—2,645	256,315	253,670	247,359	6,311
Public Works Deposits (Irrigation)	6,403	8,587	14,990	8,915	6,075
Public Works Deposits (Railway Capital) / Public Works Deposits (Railway Revenue)	13,343	506,144	519,487	479,456	40,031
State Railway Fine Fund	—317	696	379	790	—411
Life Insurance Fund (Post Office)	125	687	812	51	761
British Postal Orders (Post Office)	...	1,022	1,022	4,046	—3,024
Excess Receipts, Overland Money Orders (Post Office)	—2	...	—2	...	—2
Departmental Guarantee Fund (Post Office)	1,502	1,130	2,632	1,886	746
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	—18,465	124,627	106,162	128,142	—21,980
TOTAL £	780,982	2,779,953	3,560,935	2,835,826	725,109
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits:					
Revenue Deposits	75,918	227,191	303,109	230,705	72,404
Civil Courts' Deposits	161,569	482,542	644,111	464,005	180,106
Criminal Courts' Deposits	11,038	40,534	51,572	43,172	8,400
Personal Deposits	132,190	1,400,267	1,532,457	1,415,915	116,542
Trust Interest Fund	933	26,479	27,412	26,861	551
Forest Deposits	...	682	682	341	341
Municipal Funds	50,906	304,268	355,174	306,136	49,038
Other Deposits:					
Trust Interest Account (Post Office)	4	26	30	28	2
Public Works Deposits (Buildings and Roads)	16,430	62,823	79,253	61,518	17,735
Public Works Deposits (Irrigation)	1,641	4,462	6,103	4,677	1,426
Public Works Deposits (Railway Capital)	2,269	10,617	12,886	11,330	1,556
Public Works Deposits (Railway Revenue)	1,682	186,986	188,668	185,953	2,715
State Railway Fine Fund	130	83	213	42	171
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Life Insurance Funds (Post Office)	3	122	125	109	16
British Postal Orders (Post Office)	...	944	944	...	944
Departmental Guarantee Fund (Post Office)	984	734	1,718	1,099	619
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits and Advances	(a)—45	62	17	28	—11
TOTAL ... £	455,652	2,748,822	3,204,474	2,751,919	452,555
Carried forward £	1,760,202	9,849,868	11,610,070	9,894,532	1,715,538

(a) Fall short of the closing balances in last year's accounts by 1*l.* for corrections since made.
(b) Shewn as "General Deposits" in last year's accounts.

No. 85.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance, 31st March 1885.
	£	£	£	£	£
Brought forward	1,760,202	9,849,868	11,610,070	9,894,532	1,715,538
PUNJAB.					
Civil Deposits:					
Revenue Deposits	88,544	250,989	339,533	263,970	75,563
Personal Deposits	64,893	593,153	658,046	600,340	57,706
Trust Interest Fund	356	14,168	14,524	13,628	896
Municipal Funds	99,071	275,377	374,448	278,072	96,376
Other Deposits:					
Trust Interest Account (Post Office)	...	17	17	17	...
Public Works Deposits (Buildings and Roads)	1,798	4,565	6,363	3,618	2,745
Public Works Deposits (Irrigation)	119,953	64,052	184,005	79,586	104,419
Public Works Deposits (Railway Capital) / Public Works Deposits (Railway Revenue)	10,957	1,519,604	1,530,561	1,526,174	4,387
State Railway Fine Fund	—619	1,143	524	1,314	—790
Short Receipts, Overland Money Orders (Post Office)	2	...	2	...	2
Life Insurance Fund (Post Office)	...	88	88	...	88
British Postal Orders (Post Office)	...	1,457	1,457	...	1,457
Departmental Guarantee Fund (Post Office)	556	394	950	762	188
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits and Advances	(a) 15	...	15	15	...
TOTAL ... £	385,526	2,725,007	3,110,533	2,767,496	343,037
MADRAS.					
Civil Deposits:					
Revenue Deposits	98,503	168,046	266,549	154,473	112,076
Civil Courts' Deposits	117,146	268,973	386,119	271,166	114,953
Criminal Courts' Deposits	3,166	11,531	14,697	10,815	3,882
Personal Deposits	98,344	1,043,327	1,141,671	1,053,816	87,855
Deposits for Government Loans	50	...	50	50	...
Trust Interest Fund	1,595	53,964	55,559	54,423	1,136
Deposits of deceased officers and men of the Native Army	66	16	82	33	49
Administrator General's Deposits	(b) 138	...	138	138	...
Municipal Funds	21,755	151,131	172,886	148,369	24,517
Other Deposits:					
Postal Deposits	...	2	2	2	...
Trust Interest Account (Post Office)	2	24	26	25	1
British Postal Orders (Post Office)	...	795	795	..	795
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Excess Receipts, Munich Money Orders (Post Office)	—1	...	—1	...	—1
Short Receipts, Overland Money Orders (Post Office)	1	.	1	...	1
Military Deposits	(c) 17,996	45,971	63,967	49,229	14,738
Public Works Deposits (Buildings and Roads)	22,289	48,035	70,324	50,119	20,205
Public Works Deposits (Irrigation)	458	...	458	...	458
Public Works Deposits (Railway Capital)	...	7,025	7,025	3,802	3,223
Trust Interest Account (Military)	...	127	127	113	14
Life Insurance Fund (Post Office)	1	166	167	...	167
Ceylon Money Orders (Post Office)	...	47,831	47,831	47,831	...
Departmental Guarantee Fund (Post Office)	781	606	1,387	943	444
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits and Advances	16,761	382,046	398,807	380,901	17,906
TOTAL . £	399,050	2,229,616	2,628,666	2,226,248	402,418
Carried forward	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993

(a) Falls short of the closing balance in last year's accounts by 1*l.* for correction since made.
(b) Shown as "General Deposits" in last year's account.
(c) Differs from last year's figure for correction of balance since made.

No. 85.—Account showing Receipts, Payments, and Balance of Departmental and Judical Deposits, for the ended 31st March 1885—*continued.*

	Balance, 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance 31st March 1885.
	£	£	£	£	£
Brought forward	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993
BOMBAY.					
Civil Deposits:					
Revenue Deposits	69,131	181,168	250,299	187,330	62,969
Civil Courts' Deposits	40,867	117,841	158,708	119,964	38,744
Criminal Courts' Deposits	2,572	7,905	10,477	8,127	2,350
Personal Deposits	108,321	990,531	1,098,852	980,315	118,537
Deposits for Government Loans	...	360	360	360	...
Trust Interest Fund	222	79,759	79,981	79,062	919
Deposits of deceased officers & men of the native army	1,685	173	1,858	633	1,225
General Deposits	...	2,316	2,316	2,316	...
Administrator General's Deposits	22,948	287	23,235	23,235	...
Marine Deposits	302	981	1,283	1,038	245
Presidency Bank Deposits	4,384	5,382	9,766	5,389	4,377
Municipal Funds	7,309	13,988	21,297	14,275	7,022
Penalties on Natives States for robbery of mails	1,679	291	1,970	1,970	...
European Money Orders, Civil Department.					
Overland Money Orders	—79	...	—79	...	—79
Munich Money Orders	—4	...	—4	...	—4
Italian Money Orders	—1	...	—1	...	—1
Australian Money Orders	—8	...	—8	...	—8
Excess Receipts, Overland Money Orders	16	...	16	...	16
Short Receipts, Overland Money Orders	2	...	2	...	2
Other Deposits:					
Postal Deposits	...	1	1	1	...
Trust Interest Account (Post Office)	...	32	32	32	...
Marine Deposits	30	...	30	...	30
Military Deposits	36,810	32,826	69,636	44,771	24,865
Public Works Deposits (Buildings and Roads)	17,185	37,350	54,535	32,112	22,423
Public Works Deposits (Irrigation)	15,464	9,985	25,449	16,417	9,032
Public Works Deposits (Railway Capital) / Public Works Deposits (Railway Revenue)	—221	65,846	65,625	65,295	330
State Railway Fine Fund	—6	34	28	1	27
Trust Interest Account (Military)	115	441	556	520	36
Departmental and Guarantee Fund (Post Office)	850	619	1,469	788	681
Life Insurance Fund (Post Office)	1	197	198	1	197
Carried forward	329,574	1,548,313	1,877,887	1,583,952	293,935
	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993

No. 85.—Account showing Receipts, Payments, and Balances, of Departmental and Judicial Deposits, for the year ended 31st March 1885—*continued.*

	Balance 1st April 1884.	Receipts in 1884-85.	TOTAL.	Payments in 1884-85.	Balance 31st March 1885.
	£	£	£	£	£
Brought forward	2,544,778	14,804,491	17,349,269	14,888,276	2,460,993
BOMBAY—*continued.*					
Brought forward	329,574	1,548,313	1,877,887	1,583,952	293,935
European Money Orders, Post Office.					
British Postal Orders	...	491	491	1,469	—*978*
Overland Money Orders	...	171,925	171,925	171,925	...
Munich Money Orders	...	6,974	6,974	6,974	...
Netherland Money Orders	...	49	49	49	...
Swiss Money Orders	...	1,219	1,219	1,219	...
Italian Money Orders	...	1,338	1,338	1,338	...
Danish Money Orders	...	765	765	765	...
Excess Receipts, Overland Money Orders	11	...	11	...	11
Excess Receipts, Munich Money Orders	1	...	1	...	1
Short Receipts, Overland Money Orders	—7	...	—7	...	—7
Tasmanian Money Orders	...	624	624	624	...
Victoria Money Orders	...	2,730	2,730	2,730	...
Straits Settlement, Singapore, Money Orders	...	12,366	12,366	12,366	...
South Australian Money Orders Payable	...	604	604	604	...
China and Japan Money Orders Payable	...	3,735	3,735	3,735	...
Western Australian Money Orders	...	107	107	107	...
Queensland Money Orders	...	161	161	161	...
Mauritius Money Orders	...	11,110	11,110	11,110	...
New South Wales Money Orders	...	5,457	5,457	5,457	...
Exchange on Overland Money Orders	...	39,140	39,140	39,140	...
Exchange on Continental Money Orders	...	4,580	4,580	4,580	...
French Money Orders	...	1,782	1,782	1,782	...
Egyptian Money Orders	...	289	289	289	...
Egyptian Field Force Money Orders	...	382	382	382	...
Portuguese Settlement (India) Money Orders	...	12,921	12,921	12,921	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits and Advances	(*a*) —*55*	2,829	2,774	2,897	—*123*
TOTAL . £	329,524	1,829,891	2,159,415	1,866,576	292,839
GRAND TOTAL . £	2,874,302	16,634,382	19,508,684	16,754,852	2,753,832

(*a*) Exceeds the closing balance in last year's account by 2*l.* for correction since made.

No. 36.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1884.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	£	£	£	£	£	£		£
Banswara	2,500	...	2,500	...	2,500	2,500	5 per cent.	391
Baoni State	2,500	...	2,500	750	1,750	2,500	4 "	141
Raja of Bijawar	1,510	...	1,510	977	533	2,000	5 "	123
Raja of Gwalior	282,087	...	282,087	46,470	235,617	500,000	5 "	13,531
Sahawal State	...	2,000	2,000	333	1,667	2,000	4½ "	45
TOTAL . £	288,597	2,000	290,597	48,530	242,067	...	...	14,231
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	27,912	...	27,912	10,585	17,327	104,000	5 per cent.	1,415
MADRAS.								
Mysore State	783,680	...	783,680	8,653	775,027	800,000	4 per cent. (a)	31,347
BOMBAY.								
Sangli State	46,019	...	46,019	9,361	36,658	90,000	5 per cent.	2,185
TOTAL LOANS TO NATIVE STATES . £	1,146,208	2,000	1,148,208	77,129	1,071,079	...	...	49,178
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	...	9,192	9,192	...	9,192	9,000	4 per cent.	...
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	108,000	...	108,000	...	108,000	220,000	4½ per cent.	2,430
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ "	3,971
Calcutta Port Trust Consolidated Loan	496,879	...	496,879	10,369	486,510	534,035	4½ "	22,244
Consolidated Loan of the Calcutta Municipality	710,720	...	710,720	16,398	694,322	783,120	4½ "	30,033
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	...	162,500	162,500	...	162,500	(b) ...	4½ "	...
TOTAL . £	1,492,099	162,500	1,654,599	26,767	1,627,832	...	...	58,678
MADRAS.								
Madras Port Trust	22,486	20,908	43,394	...	43,394	43,394	4 per cent.	1,685
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(c) 4 "	5,720
TOTAL . £	165,486	20,908	186,394	...	186,394	...	...	7,405

BOMBAY.								
Bombay Municipality, Water-Supply	311,780	...	311,780	5,011	306,769	...	4 per cent.	12,509
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,109,746	...	2,109,746	4,532	2,105,214	2,117,075	4½ "	92,460
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil.*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	28,104
New Consolidated Loan of the Bombay Municipality repayable in 30 years	554,212	...	554,212	10,846	543,366	584,000	4½ "	24,819
TOTAL . £	3,676,310	...	3,676,310	20,389	3,655,921	...	...	157,892
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . £	5,333,895	183,408	5,517,303	47,156	5,470,147	...	...	223,975
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA.								
Ajmere Municipality	9,463	...	9,463	...	9,463	12,500	5 per cent	1,277
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	16,494	...	16,494	8,848	7,646	37,700	4½ per cent.	742
BRITISH BURMAH.								
Moulmein Municipality	...	500	500	...	500	500	4½ per cent.	...
Prome Municipality	16,133	2,500	18,633	...	18,633	20,000	5 "	653
Rangoon Municipality (Rangoon Water-Supply)	35,711	...	35,711	2,318	33,393	39,000	4½ "	1,581
Rangoon Municipality (Strand Bazar)	3,575	...	3,575	3,575	...	27,000	4½ "	121
TOTAL . £	55,419	3,000	58,419	5,893	52,526	...	...	2,355
ASSAM.								
Shillong Municipality	1,500	...	1,500	48	1,452	1,500	4½ per cent.	90
BENGAL.								
Arrah Municipality	61	...	61	61	...	610	4½ per cent.	4
Darjeeling Municipality	3,528	...	3,528	146	3,382	4,000	4½ "	159
TOTAL . £	3,589	...	3,589	207	3,382	...	...	163
NORTH-WESTERN PROVINCES AND OUDH.								
Agra Municipality, Supplementary Loan	53	...	53	53	...	1,000	4½ per cent.	18
Cawnpore Municipality (for Draining the City)	8,808	...	8,808	1,421	7,387	21,300	4½ "	379
Naini Tal Municipality	2,147	...	2,147	...	2,147	2,500	4½ "	...
Naini Tal Municipality (for Protective Works)	13,695	...	13,695	500	13,195	15,000	4½ "	611
TOTAL . £	24,703	...	24,703	1,974	22,729	...	...	1,008
Carried forward . £	111,168	3,000	114,168	16,970	97,198	...	...	5,635

(a) Reduced from 5 per cent. (b) Not fixed by Government. (c) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 86.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*contd.*

	Amount, 1st April 1884.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	£	£	£	£	£	£		£
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward . £	111,168	3,000	114,168	16,970	97,198	...	...	5,635
PUNJAB.								
Lahore Municipality	177,500	...	177,500	85	177,415	177,500	4½ per cent.	9,024
Simla Municipality	60,948	4,964	65,912	4,678	61,234	70,000	4½ "	1,219
TOTAL . £	238,448	4,964	243,412	4,763	238,649	...	...	10,243
MADRAS.								
Coimbatore Municipality, Second Loan	19	...	19	19	...	200	5 per cent.	...
Coonoor Municipality	368	...	368	24	344	725	4½ "	16
Mangalore Municipality	183	...	183	92	91	915	4½ "	7
Negapatam Municipality	417	...	417	...	417	2,500	4½ "	19
Ootacamund Municipality	872	...	872	56	816	1,242	4½ "	39
TOTAL . £	1,859	...	1,859	191	1,668	...	...	81
BOMBAY.								
Ahmedabad Municipality	7,313	...	7,313	...	7,313	8,147	*Nil.*	...
Alibag Municipality	386	38	424	130	294	850	4½ per cent.	15
Bagalcote Municipality	230	...	230	230	...	405	4½ "	3
Dharwar Municipality	2,883	...	2,883	149	2,734	3,600	4½ "	126
Gadag Betigery Municipality (Dharwar)	505	2	507	104	403	1,800	4½ "	23
Hyderabad Municipality (for Water-Supply)	25,241	...	25,241	8,511	16,730	30,000	4½ "	1,050
Ilkal Municipality	...	399	399	200	199	200	4½ "	...
Jalgaum Municipality	5,021	...	5,021	237	4,784	6,500	4½ "	114
Kumpta Municipality	48	...	48	32	16	150	4½ "	1
Randier Municipality	1,216	...	1,216	102	1,114	2,000	4½ "	51
Roha Municipality	384	...	384	80	304	500	4½ "	16
Sangamner Municipality	496	6	502	24	478	600	4½ "	28
Sholapur Municipality	12	...	12	1	11	1,500	4½ "	...
Surat Municipality	10,700	...	10,700	723	9,977	16,000	4½ "	473
TOTAL . £	54,435	445	54,880	10,523	44,357	...	...	1,900
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . £	405,910	8,409	414,319	32,447	381,872	...	...	17,859

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
...rza Mahammad Hossain's Trust Fund, Purneah . .	98	...	98	10	88	98	6¼ per cent.	
Port Canning Municipality	23,610	...	23,610	23,610	...	46,110	...	...
TOTAL . £	23,708	...	23,708	23,620	88	...	...	8
MADRAS.								
Calicut Local Fund Board	4,665	...	4,665	466	4,199	8,900	4½ per cent.	210
Sydapet Local Fund Board	16,119	...	16,119	809	15,310	19,979	4½ "	716
Tellicherry Local Fund Board	4,531	...	4,531	300	4,231	6,000	4½ "	197
TOTAL . £	25,315	...	25,315	1,575	23,740	...	...	1,123
BOMBAY.								
Local Fund Committee, Broach	3,642	...	3,642	494	3,148	6,000	4½ per cent.	82
Local Fund Committee, Kaladghee	4,502	...	4,502	247	4,255	5,000	4½ "	201
Local Fund Committee, Ratnagiri	15,787	...	15,787	8,324	7,463	20,050	4½ "	2,311
Matheran Hill Station Fund	1,126	16	1,142	102	1,040	1,323	4½ "	41
President, Local Fund Committee,—								
Taluka Nasserabad (Khandeish)	95	...	95	48	47	600	4½ "	2
Surat Local Fund	26,090	...	26,090	1,512	24,578	35,000	4½ "	1,160
TOTAL . £	51,242	16	51,258	10,727	40,531	...	...	3,797
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . £	100,265	16	100,281	35,922	64,359	...	...	4,928

No. 86.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*contd.*

	Amount, 1st April 1884.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	£	£	£	£	£	£		£
INDIA, GENERAL.								
Talookdars of Ajmere	10,989	...	10,989	3,129	7,860	82,500	5 per cent.	1,301
Shagasi Wali Mahomed	300	...	300	100	200	300	...	...
TOTAL . £	11,289	...	11,289	3,229	8,060	...	...	1,301
CENTRAL PROVINCES.								
Chief of Bastar	...	7,000	7,000	...	7,000	7,000	5 per cent.	...
Path Raja Ram Chunder Singh of Thuamal	2,393	...	2,393	190	2,203	2,393	5 "	139
Raja of Pathera	1,217	...	1,217	900	317	2,000	5 "	30
Raja Raghuraj Deo of Lanjigarh	794	...	794	63	731	794	5 "	42
That Raja Baijnath Singh of Kassipur	383	...	383	121	262	383	5 "	21
TOTAL . £	4,787	7,000	11,787	1,274	10,513	...	...	232
BENGAL.								
Tendook Palgar of Darjeeling	2,113	...	2,113	2,113	...	3,000	4½ per cent.	...
NORTH-WESTERN PROVINCES AND OUDH.								
Captain F. C. Chapman	27,242	...	27,242	75	27,167	30,000	5 per cent.	2,924
Dewan of Parna (Agra)	875	...	875	275	600	2,600	5 "	62
Rai Bahadoor Aspal Sing (Allahabad)	224	...	224	224	...	4,500	5 "	4
Family of late Imdad Ali Baig (Banda)	280	...	280	145	135	700	5 "	12
Akhyapur Estate (Barabanki)	835	...	835	45	790	1,122	5 "	41
Dewan Kissen Koer (Barabanki)	5,113	...	5,113	230	4,883	7,652	*Nil.*	...
Jasmari Estate (Barabanki)	970	...	970	660	310	3,600	5 per cent.	39
Pakranusari Estate (Barabanki)	4,660	...	4,660	1,460	3,200	10,650	5 "	209
Ramnagar Estate (Barabanki)	5,498	...	5,498	5,498	...	6,049	5 "	57
Raja Dhiraj Sing (Cawnpore)	437	...	437	38	399	950	5 "	22
Khapradih Estate (Fyzabad)	2,000	...	2,000	1,250	750	3,600	5 "	75

Raja of Majowlee (Gorakhpur)	35,680	...	35,680	5,180	30,500	Not exceeding 80,000	6 per cent.	2,043
Assipore Estate (Hardoi)	1,270	...	1,270	430	840	4,520	5 "	56
Bhagiari Estate (Hardoi)	1,360	...	1,360	200	1,160	2,835	5 "	65
Chaudhri Mahammad Azim (Hardoi)	17,425	...	17,425	1,155	16,270	19,000	5 "	845
Dhoondpur Estate (Hardoi)	65	...	65	65	..	1,694	5 "	2
Doorga Prasad of Sarawan Baragaon (Hardoi)	9,110	...	9,110	600	8,510	12,848	5 "	442
Durgagunj Estate (Hardoi)	1,240	...	1,240	80	1,160	2,275	5 "	61
Raja Gursaroe (Jhansi)	2,345	...	2,345	514	1,831	5,000	5 "	127
Bahadurnagar Estate (Kheri)	2,200	...	2,200	360	1,840	8,000	5 "	97
Koonj Behary Lal (Mainpuri)	1,083	...	1,083	1,083	...	2,500	5 "	89
Thakur Gurdial Sing (Mainpuri)	3,214	...	3,214	145	3,069	4,800	6 "	296
Nawab Syud Ali Shah (Meerut)	3,435	...	3,435	500	2,935	6,000	5 "	172
Kaithala Estate (Pratabgurh)	2,113	...	2,113	305	1,808	5,870	5 "	104
Rajapur Estate (Pratabgurh)	856	...	856	278	578	2,600	5 "	42
Amawan Estate of Abdool Hakim Khan (Rai Bareli)	497	...	497	197	300	1,800	5 "	20
Bahna Estate (Rai Bareli)	6,600	...	6,600	200	6,400	7,038	5 "	325
Captain Gulab Sing and Autar Sing of Bhira Gobindpur (Rai Bareli)	17,967	...	17,967	947	17,020	22,500	5 "	867
Khajuri Estate (Rai Bareli)	560	...	560	360	200	1,750	5 "	19
Kori Serdowli Estate (Rai Bareli)	6,910	...	6,910	1,910	5,000	12,500	5 "	296
Prince Sahadeo Sing of Pandari Ganeshpur (Rai Bareli)	29,253	...	29,253	7,888	21,365	35,000	5 "	1,136
Rao Jit Sing of Nahâl (Shajehanpur)	3,785	...	3,785	336	3,449	7,000	5 "	96
Jamu Estate (Sultanpore)	200	...	200	200	...	4,900	5 "	3
Korwar Estate (Sultanpore)	11,700	...	11,700	1,700	10,000	19,334	5 "	570
Partabpur Estate (Sultanpore)	1,170	...	1,170	160	1,010	1,380	5 "	57
Sudhoo Beebee of Mohana (Sultanpore)	7,000	...	7,000	800	6,200	12,500	5 "	342
TOTAL . £	215,172	...	215,172	35,493	179,679	...	...	11,617
Carried forward . £	233,361	7,000	240,361	42,109	198,252	...	...	13,150

No. 86.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1885, and the Amount of such Loans at the Commencement and Close of the Year—*contd.*

	Amount, 1st April 1884.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1885.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	£	£	£	£	£	£		£
Brought forward . £	233,361	7,000	240,361	42,109	198,252	...	...	13,150
PUNJAB.								
Archdeacon of Lahore (Simla Parsonage)	1,120	...	1,120	56	1,064	1,200	4 per cent.	44
Family of the late Syud Mohadi Shah	348	...	348	18	330	450	6 "	44
Gholam Mohyuddin, son of Gholam Nakshband Khan	532	...	532	532	...	800	5 "	23
Guru Jowahir Sing	13,697	...	13,697	475	13,222	16,382	6 "	942
Heirs to late Pundit Munphul	3,381	...	3,381	452	2,929	4,800	5 "	164
Imam Bux Sub-Surveyor	...	200	200	...	200	300	6 "	...
Inayutullah Khan	6	...	6	6	...	70	6 "	1
Mohamed Hosain Khan	11	...	11	11	...	860	6 "	1
Nawab Atta Mohamed Khan	2,450	...	2,450	700	1,750	3,500	5 "	...
Nawab Bahadoor Shere Khan	257	...	257	181	76	1,000	*Nil.*	...
Nawab Khanja Sir Mohamed Khan	5,250	...	5,250	500	4,750	6,000	5 per cent.	171
Nawab of Loharu	9,008	...	9,008	1,003	8,005	9,500	6 "	297
Officer Commanding 3rd B. Volunteer Rifle Corps	...	500	500	500	...	500	6 "	...
Pundit Narendro Nath	325	...	325	325	...	2,000	6 "	15
Raja Hyat Khan	92	...	92	14	78	160	6 "	8
Raja Jai Sing of Golair	6,389	...	6,389	662	5,727	8,600	6 "	538
Raja of Nadawn	414	...	414	414	...	5,000	6 "	21
Raja Inder Deo Wali-i-Akrote	...	1,487	1,487	46	1,441	1,488	6¼ "	46
Samundar Khan	...	...	.	...	...	2,000	6 "	232
Sheik Muzafar	592	...	592	104	488	1,000	6 "	53
TOTAL . £	43,872	2,187	46,059	5,999	40,060	...	...	2,600
MADRAS.								
Andipati Poligar	5,400	...	5,400	460	4,940	6,200	5 per cent.	135
Bunganapalli Nawab	20,750	...	20,750	1,799	18,951	30,000	6 "	1,264
Ex-Zemindar of Palkonda	300	...	300	100	200	300	*Nil.*	...
Jaghirdar of Soondoor	32	...	32	32	...	250	4 per cent.	1
Panyur Mittahdar	1,820	...	1,820	545	1,275	2,500	4½ "	75
Ramnad Zemindari	107,283	...	107,283	20,283	87,000	147,283	5 "	4,832
Shulagiri Estate	...	3,500	3,500	...	3,500	3,500	5 "	...
Talavancota Zemindari	2,200	..	2,200	1,400	800	5,500	4½ "	80
TOTAL . £	137,785	3,500	141,285	24,619	116,666	...	...	6,387

BOMBAY.								
Administrator to the Chief of Malegaon	7,518	21	7,539	317	7,222	8,400	5 per cent.	397
Bibi Khamzadi, Widow of Mir Gulam Shah	207	...	207	107	100	500	*Nil.*	...
Chandra Kasbatees	366	...	366	60	306	406	*Nil.*	...
Chief of Kurunwad	10,000	..	10,000	1,250	8,750	10,000	5 per cent.	500
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	470	...	470	240	230	1,500	*Nil.*	...
Kaira, Talookdaree Settlement Officer	7,195	...	7,195	...	7,195	7,195	5 per cent.	...
Kaira Thakoors	18,484	9,344	27,828	9,794	18,034	27,000	5 "	70
Khan Bahadoor Moorad Khan	28,711	...	28,711	...	28,711	28,711	4½ "	...
Konher Rao Anna Saheb Wadekar	35	...	35	3	32	200	5 "	...
Manager, Sindh Encumbered Estate	54,042	3,086	57,128	6,474	50,654	100,000	5 "	2,571
Manager, Thar and Parkar Encumbered Estate	900	...	900	...	900	3,000	5 "	...
Madhoorao Bapurao Fridnis	...	1,316	1,316	...	1,316	1,316	...	...
Meer Golam Mohamed Khan Tanda & Meer Ali Murdan Khan	927	...	927	76	851	1,400	6 "	45
Mir Fateh Khan	1,380	...	1,380	360	1,020	1,500	*Nil.*	...
Nawab of Cambay	...	20,000	20,000	...	20,000	20,000	...	...
Punt Suchew of Bhore	1,460	...	1,460	460	1,000	14,400	*Nil.*	...
Sir Jamsetji Jejeebhoy, Baronet	25,281	1,171	26,452	4,000	22,452	45,000	5 per cent.	1,171
Talookdaree Settlement Officer at Ahmedabad	11,719	1,246	12,965	1,110	11,855	47,000	5 "	192
Talookdaree Settlement Officer at Broach	19,231	3,210	22,441	4,220	18,221	47,000	5 "	984
Thakoors of Wullabpur	385	180	565	165	400	1,500	4½ "	194
Thakoor of Dhrole	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Wader Fateh Mohamed Khan, Jagirdar	33	2	35	34	1	340	6 "	1
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,926	...	3,926	288	3,638	6,000	4½ "	...
TOTAL . £	192,270	54,576	246,846	28,958	217,888	...	...	6,125
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES £	607,288	67,263	674,551	101,685	572,866	...	...	28,262
GRAND TOTAL . £	7,593,566	270,288	7,863,854	294,339	7,569,515	...	...	324,202

No. 87.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1884-85; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1885 and the BALANCES at that Date.

TRANSACTIONS.	STATE.	GUARANTEED.								SUBSIDIZED.			GRAND TOTAL.
	Southern Mahratta.	Bombay, Baroda, and Central India.	Eastern Bengal, (to 30th June 1884.)	Great Indian Peninsula.	Madras.	Oudh and Rohilkhund.	Sindh, Punjab, and Delhi.	South Indian.	TOTAL.	Bengal Central.	Rohilkhund and Kumaon.	TOTAL.	
DURING THE YEAR 1884-85.	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL													
Share Capital—													
India, at Contract Rates	3,250	...	...	...	...	...	30	...	30	...	...	...	3,280
England	4,275	...	...	...	...	...	...	...	...	65,000	20,000	85,000	89,275
Debentures—													
England	1,700,000	2,000	...	...	...	560,000	...	484,200	1,046,200	...	...	...	2,746,200
Capital not bearing Interest—													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	571	...	...	12	53	...	...	636	...	...	...	636
A. TOTAL RECEIPTS . £	1,707,525	2,571	...	...	12	560,053	30	484,200	1,046,866	65,000	20,000	85,000	2,839,391
B. Payments for discharge of Debentures . £	...	288,500	...	...	...	260,000	...	484,200	1,032,700	...	...	...	1,032,700
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	1,707,525	*—285,929*	...	...	12	300,053	30	...	14,166	65,000	20,000	85,000	1,806,691
ON ACCOUNT OF CAPITAL EXPENDITURE—													
Payments—													
India, at Contract Rates	727,095	176,702	40,294	355,137	126,479	564,777	209,607	62,508	1,535,504	...	...	...	2,262,599
England	276,269	167,156	21,461	570,711	94,203	299,132	179,298	79,108	1,411,069	65,845	20,000	85,845	1,773,183
C. TOTAL . £	1,003,364	343,858	61,755	925,848	220,682	863,909	388,905	141,616	2,946,573	65,845	20,000	85,845	4,035,782
Repayments—													
India, at Contract Rates	...	236,246	97,502	676,164	173,959	146,735	337,196	123,913	1,791,715	...	...	...	1,791,715
England	261	539	74	12,454	2,157	791	474	3,310	19,799	...	...	...	20,060
D. TOTAL . £	261	236,785	97,576	688,618	176,116	147,526	337,670	127,223	1,811,514	...	...	...	1,811,775
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	1,003,103	107,073	*—35,821*	237,230	44,566	716,383	51,235	14,393	1,135,059	65,845	20,000	85,845	2,224,007
A. + D. TOTAL RECEIPTS . £	1,707,786	239,356	97,576	688,618	176,128	707,579	337,700	611,423	2,858,380	65,000	20,000	85,000	4,651,166
B. + C. TOTAL PAYMENTS . £	1,003,364	632,358	61,755	925,848	220,682	1,123,909	388,905	625,816	3,979,273	65,845	20,000	85,845	5,068,482

TO 31ST MARCH 1885.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL—													
Share Capital—													
India, at Contract Rates	5,525	21,672	16,486	496,897	...	424,419	86,336	1,221	1,047,031	...	...	...	1,052,556
England	1,879,895	7,528,628	2,238,994	19,503,103	10,257,630	3,575,581	10,988,984	3,209,057	57,301,977	770,000†	180,000	950,000	60,131,872
Debentures—													
Nominal amount	*1,700,000*	*188,500*	*612,350*	*1,428,800*	*400,000*	*3,415,300*	...	*720,000*	*6,764,950*	...	...	...	*8,464,950*
Cash received	1,700,000	188,500	612,350	1,422,316	398,950	3,411,550	...	719,250	6,752,916	...	...	...	8,452,916
Debenture Stock—													
Stock represented	...	...	*411,308*	*2,701,450*	...	*384,700*	...	*425,000*	*3,922,458*	...	...	...	*3,922,458*
Cash received	...	...	374,730	2,475,559	...	354,589	...	425,000	3,629,878	...	...	...	3,629,878
Capital not bearing Interest—													
India, at Contract Rates	...	...	...	74,929	...	...	27	55	75,011	...	...	...	75,011
England	...	32,270	2,290	228,860	13,064	19,672	4,336	61,822	362,314	...	...	...	362,314
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	3,585,420	7,771,070	3,244,850	24,201,664	10,669,644	7,785,811	11,079,683	4,416,405	69,169,127	770,000	180,000	950,000	73,704,547
ON ACCOUNT OF CAPITAL EXPENDITURE—													
Net payments—													
India, at Contract Rates	1,715,206	3,265,760	1,474,100	9,200,904	4,662,847	4,221,984	5,191,104	1,353,540	29,370,239	278,551	...	278,551	31,363,996
England	641,700	5,034,363	1,771,757	14,991,612	5,826,251	3,879,674	6,003,350	3,027,181	40,534,188	491,449	180,000	671,449	41,847,337
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	2,356,906	8,300,123	3,245,857	24,192,516	10,489,098	8,101,658	11,194,454	4,380,721	69,904,427	770,000	180,000	950,000	73,211,333
BALANCE OF ACCOUNT WITH COMPANY—													
At Credit £	1,228,514	...	...	9,148	180,546	...	...	35,684	225,378	...	...	...	1,453,892
At Debit £	...	529,053	1,007	...	...	315,847	114,771	...	960,678	...	...	...	960,678

* Excluding East Indian Railway Company.

† This sum, paid to the Secretary of State on account of Capital under the Contract, is understood to include £250,000 on account of Debentures issued by the Company, and £20,000 advanced to the Company by their Bankers and subsequently prepaid by them out of the sum received from the Secretary of State for their Rolling Stock.

No. 88.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Bills drawn on India by the Officer in Charge of the Treasury Chest at Hong-Kong	1	1
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	23,202	2
Pensions paid in India to out-pensioners of Chelsea Hospital	21,607	3
Ditto ditto to Native Family Pensioners on account of Expedition to China and to retired Hong-Kong Police	1,543	4
Postage collected in India	...	5
Sums received in India for Money Orders	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Zanzibar Agency and Muscat Subsidy	2,902	9
Expedition to the Mediterranean	4,130	10
Expedition to South Africa	25,239	11
Expeditions to Egypt	35,549	12
Miscellaneous	10,957	13
	125,130	14
Her Majesty's Indian Government in London.		
Advances in England to Agents of the Indian Civil Funds	...	15
Bills drawn by the Mission to the Court of Persia	...	16
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	17
Family and Miscellaneous Remittances made by means of Rolls	...	18
Family Allotments	...	19
Remittances by Administrators General	...	20
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	21
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	119	22
Pay and Pensions paid in ditto ditto ditto ditto	74	23
Miscellaneous	335	24
	528	25
	125,658	26

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1885, and mencement and close of that Year.

Balances, 1st 1884.		1884-85.				Unadjusted Balances, 31st March 1885.	
		India.		England.			
No. of Items	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	231,563	1	...	199,063	32,500	...
2	...	141,135	9,134	...	111,984	43,219	...
3	...	22,342	24	...	24,363	19,562	...
4	...	800	...	...	1,953	390	...
5	4,761	...	26,657	25,206	...	...	6,212
6	4,468	...	150,022	148,860	...	...	5,630
7	7,895	...	10,804	12,513	...	...	6,186
8	5,571	78	3,825	6,745	...	...	2,573
9	...	8,678	...	...	11,080	500	...
10	...	...	4,001	...	...	129	...
11	...	10	10	...	10,594	14,645	...
12	...	382,640	7,064	1,259	14,882	397,502	...
13	...	17,096	11,987	1,145	10,690	6,521	...
14	22,695	804,342	223,529	195,728	384,609	514,968	20,601
15	...	...	146,000	146,000	...	...	...
16	5,480	...	111,394	70,619	...	...	46,255
17	8,234	...	...	...	...	...	8,234
18	70,348	317	205,554	216,372	...	...	59,213
19	336	54	7,583	7,346	...	...	519
20	19,809	23	65,176	94,891	18,756	...	8,827
21	...	...	403,123	404,629	1,506	...	...
22	...	4,963	132,513	134,577	...	7,146	...
23	...	477	17,202	16,592	...	...	59
24	...	4,923	8,823	7,427	3,867	...	5
25	104,207	10,757	1,097,368	1,098,453	24,129	7,146	123,112
26	126,902	815,099	1,320,897	1,294,181	408,738	522,114	143,713

No. 89.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1885, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1884.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1885.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	11,32,793	92,612	7,89,05,951	6,336,547	7,39,70,244	5,952,507	60,68,500	476,652
In Madras	2,61,000	21,238	1,32,70,268	1,071,943	1,22,43,268	991,777	12,88,000	101,404
In Bombay	7,49,000	61,290	7,88,45,900	6,350,419	7,40,71,400	5,977,048	55,23,500	434,661
TOTAL	21,42,793	175,140	17,10,22,119	13,758,909	16,02,84,912	12,921,332	1,28,80,000	1,012,717

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	17,10,22,119
Amount of Bills drawn if issued at 2*s.* the rupee	13,75,89,090
Difference on Account of Loss by Exchange	3,34,33,029

	s. *d.*
The average rate of Exchange on Bills drawn during the year was	1 —7·308

No. 90.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1884 (Opening Balance).	No. of Treasuries.			31st March 1885 (Closing Balance).
		INDIA:		
£			£	£
		Reserve Treasuries.		
748,042	1	In Calcutta	283,760	
220,328	1	In Madras	174,255	
276,734	1	In Bombay	95,278	
				553,293
1,113,286	1	In the Bank of Bengal, Calcutta:		
		For India, General	769,298	
		For Bengal	100,630	
			869,928	
240,048	1	In the Bank of Madras	270,842	
432,950	1	In the Bank of Bombay	499,784	
				1,640,554
		In Agencies of the Banks:		
1,857,146	15	of Bengal	1,467,852	
395,027	10	of Madras	407,246	
183,373	4	of Bombay	200,072	
				2,075,170
		District Treasuries:		
725,637	15	India, General	774,430	
419,526	12	Assam	462,509	
1,762,484	44	Bengal	1,878,727	
1,053,409	48	North-Western Provinces and Oudh	1,069,820	
722,955	32	Punjab	797,917	
519,890	18	Central Provinces	479,191	
315,537	13	British Burmah	275,845	
1,044,399	24	Madras	1,265,457	
1,169,155	20	Bombay	1,267,619	
				8,271,515
13,199,926		TOTAL TREASURIES IN INDIA . £		12,540,532
		ENGLAND:		
4,113,221	1	Home Treasury of the Government of India		2,249,378
17,313,147		GRAND TOTAL . £		14,789,910

CALCUTTA,
he 29th September 1886.

E. GAY,
Offg. Comptroller General.

Government of India Central Printing Office.—No. 129 C. G.—19-10-86.—500.